

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
	<b>Consolidated Estimates</b>	<b>122,698,003,000</b>	<b>90,302,001,000</b>
<b>011100100101</b>	<b>Government House</b>		
	<b>Recurrent Expenditure</b>	<b>1,388,200,000</b>	<b>840,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>62,000,000</b>	<b>42,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>26,854,000</b>	<b>13,438,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>26,854,000</b>	<b>13,438,000</b>
21010101	Salary	18,315,000	13,438,000
21010102	Overtime Payments	8,540,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>35,146,000</b>	<b>29,062,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>35,146,000</b>	<b>29,062,000</b>
21020103	Transport Allowance	4,939,000	4,822,000
21020104	Rent Supplement	3,663,000	2,688,000
21020105	Meal Subsidy	2,114,000	2,067,000
21020106	Utility Allowance	1,406,000	1,360,000
21020107	Entertainment	38,000	-
21020109	Leave Transport Grant	1,831,000	1,344,000
21020113	Hazard / Hardship Allowance	45,000	549,000
21020117	Domestic Staff Allowance	1,080,000	-
21020122	Motor Vehicle Maintenance Allowance	3,603,000	-
21020129	Contract Addition	105,000	-
21020136	Responsibility Allowance	9,200,000	9,200,000
21020137	Medical Allowance	7,121,000	7,032,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>1,326,200,000</b>	<b>798,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>1,221,200,000</b>	<b>686,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>50,000,000</b>	<b>2,500,000</b>
22020102	Local Travel & Transport - Others	50,000,000	2,500,000
<b>220202</b>	<b>Utilities General</b>	<b>9,200,000</b>	<b>9,200,000</b>
22020202	Telephone Charges	200,000	200,000

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Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020204	Satellites Broadcasting Access Charges	9,000,000	9,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>35,000,000</b>	<b>14,800,000</b>
22020301	Office Materials and Consumables	2,500,000	2,400,000
22020307	Drugs, Vaccines & Medical Supplies	30,000,000	10,000,000
22020309	Uniforms & Other Clothing	1,500,000	1,000,000
22020317	Reagents Chemicals and Cleansing Materials	1,000,000	1,400,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>25,000,000</b>	<b>20,000,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000	5,000,000
22020402	Maintenance of Office Furniture	500,000	500,000
22020403	Maintenance of Office Building / Residential Quarters	2,000,000	2,000,000
22020404	Maintenance of Office / IT Equipment	2,000,000	2,000,000
22020405	Maintenance of Plants / Generators	500,000	500,000
22020406	Other Maintenance Services	15,000,000	10,000,000
<b>220205</b>	<b>Training - General</b>	<b>1,500,000</b>	<b>2,000,000</b>
22020501	Local Training	1,500,000	2,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>121,500,000</b>	<b>72,000,000</b>
22020601	Security Services	120,000,000	70,000,000
22020605	Cleaning and Fumigation Services	1,500,000	2,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>15,000,000</b>	<b>12,500,000</b>
22020801	Motor Vehicle Fuel Cost	15,000,000	12,500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>500,000</b>	<b>500,000</b>
22020901	Bank Charges (Other than Interest)	500,000	500,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>963,500,000</b>	<b>552,500,000</b>
22021001	Refreshment and Meals	160,000,000	120,000,000
22021002	Honorarium and Sitting Allowance Payments	600,000,000	320,000,000
22021003	Publicity and Advertisements	202,000,000	100,000,000
22021006	Postage and Courier Services	500,000	500,000

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### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021043	Official Presents and Souvenirs	-	1,000,000
22021050	Official Ceremonies and Celebrations	1,000,000	1,000,000
22021057	Casual Workers	10†	10,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>105,000,000</b>	<b>112,000,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>100,000,000</b>	<b>100,000,000</b>
22040113	Assistance and Donations General	100,000,000	100,000,000
<b>220402</b>	<b>International Grants and Contributions</b>	<b>5,000,000</b>	<b>12,000,000</b>
22040203	Grants and Contribution to International Organizations	5,000,000	12,000,000
<b>011100100201</b>	<b>Deputy Governor's Office</b>		
	<b>Recurrent Expenditure</b>	<b>334,874,000</b>	<b>318,600,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>8,874,000</b>	<b>8,900,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>4,173,000</b>	<b>4,239,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,173,000</b>	<b>4,239,000</b>
21010101	Salary	4,111,000	4,045,000
21010104	Salary Arrears	62,000	194,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,700,000</b>	<b>4,661,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>4,700,000</b>	<b>4,661,000</b>
21020103	Transport Allowance	1,123,000	1,113,000
21020104	Rent Supplement	822,000	809,000
21020105	Meal Subsidy	493,000	488,000
21020106	Utility Allowance	338,000	333,000
21020109	Leave Transport Grant	411,000	405,000
21020137	Medical Allowance	1,513,000	1,513,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>326,000,000</b>	<b>309,700,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>325,700,000</b>	<b>309,400,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>25,000,000</b>	<b>25,000,000</b>
22020102	Local Travel & Transport - Others	25,000,000	25,000,000
<b>220202</b>	<b>Utilities General</b>	<b>2,300,000</b>	<b>2,100,000</b>

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**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22020203	Internet Access Charges	700,000	700,000
22020204	Satellites Broadcasting Access Charges	1,500,000	1,300,000
22020206	Sewage Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>9,100,000</b>	<b>4,300,000</b>
22020301	Office Materials and Consumables	1,500,000	1,500,000
22020302	Books	100,000	100,000
22020304	Magazines & Periodicals	500,000	200,000
22020305	Printing of Non-security Documents	5,000,000	500,000
22020311	Foodstuff / Catering Materials Supplies	2,000,000	2,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>41,300,000</b>	<b>46,300,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	15,000,000	20,000,000
22020402	Maintenance of Office Furniture	500,000	500,000
22020403	Maintenance of Office Building / Residential Quarters	20,000,000	20,000,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000
22020405	Maintenance of Plants / Generators	200,000	200,000
22020406	Other Maintenance Services	5,000,000	5,000,000
22020410	Maintenance of Street Lightings	100,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>200,000</b>	<b>200,000</b>
22020501	Local Training	200,000	200,000
<b>220206</b>	<b>Other Services - General</b>	<b>9,300,000</b>	<b>8,300,000</b>
22020601	Security Services	9,000,000	8,000,000
22020603	Residential Rent	300,000	300,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>100,000</b>	<b>100,000</b>
22020701	Financial Consulting	100,000	100,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>19,500,000</b>	<b>10,500,000</b>
22020801	Motor Vehicle Fuel Cost	18,000,000	10,000,000
22020807	Lubricants and Other Oils	1,500,000	500,000

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### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220209</b>	<b>Financial Charges - General</b>	<b>200,000</b>	<b>200,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
22020910	Interest on Overdraft	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>218,700,000</b>	<b>212,400,000</b>
22021001	Refreshment and Meals	20,000,000	20,000,000
22021002	Honorarium and Sitting Allowance Payments	125,000,000	115,000,000
22021003	Publicity and Advertisements	500,000	500,000
22021006	Postage and Courier Services	200,000	200,000
22021043	Official Presents and Souvenirs	3,000,000	3,000,000
22021057	Casual Workers	10t	12,500,000
22021069	Project / Programmes Coordination Expenses	25,000,000	16,200,000
22021071	Protocol Services & Expenses	45,000,000	45,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>300,000</b>	<b>300,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>200,000</b>	<b>200,000</b>
22040109	Grants to Communities and NGOs	200,000	200,000
<b>220402</b>	<b>International Grants and Contributions</b>	<b>100,000</b>	<b>100,000</b>
22040203	Grants and Contribution to International Organizations	100,000	100,000
<b>011100100300</b>	<b>Directorate of Protocol</b>		
	<b>Recurrent Expenditure</b>	<b>226,491,000</b>	<b>186,700,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>3,491,000</b>	<b>2,700,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,713,000</b>	<b>1,351,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,713,000</b>	<b>1,351,000</b>
21010101	Salary	1,713,000	1,351,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>1,778,000</b>	<b>1,349,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>1,778,000</b>	<b>1,349,000</b>
21020103	Transport Allowance	391,000	263,000
21020104	Rent Supplement	343,000	270,000
21020105	Meal Subsidy	170,000	114,000

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Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020106	Utility Allowance	117,000	79,000
21020109	Leave Transport Grant	171,000	135,000
21020113	Hazard / Hardship Allowance	32,000	76,000
21020136	Responsibility Allowance	20,000	56,000
21020137	Medical Allowance	534,000	356,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>223,000,000</b>	<b>184,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>223,000,000</b>	<b>184,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>60,000,000</b>	<b>45,000,000</b>
22020102	Local Travel & Transport - Others	60,000,000	45,000,000
<b>220202</b>	<b>Utilities General</b>	<b>60,000</b>	<b>10,000</b>
22020204	Satellites Broadcasting Access Charges	60,000	10,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,020,000</b>	<b>1,220,000</b>
22020301	Office Materials and Consumables	950,000	180,000
22020303	Newspapers	20,000	20,000
22020305	Printing of Non-security Documents	50,000	20,000
22020309	Uniforms & Other Clothing	1,000,000	1,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>35,150,000</b>	<b>31,150,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	35,000,000	31,000,000
22020402	Maintenance of Office Furniture	50,000	50,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>300,000</b>	<b>200,000</b>
22020501	Local Training	300,000	200,000
<b>220206</b>	<b>Other Services - General</b>	<b>100,000</b>	<b>100,000</b>
22020603	Residential Rent	100,000	100,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>75,000,000</b>	<b>49,000,000</b>
22020801	Motor Vehicle Fuel Cost	75,000,000	49,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>60,000</b>	<b>10,000</b>
22020901	Bank Charges (Other than Interest)	60,000	10,000

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Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>50,310,000</b>	<b>57,310,000</b>
22021001	Refreshment and Meals	300,000	300,000
22021002	Honorarium and Sitting Allowance Payments	15,000,000	30,000,000
22021006	Postage and Courier Services	10,000	10,000
22021043	Official Presents and Souvenirs	30,000,000	24,000,000
22021050	Official Ceremonies and Celebrations	5,000,000	3,000,000
<b>011100100400</b>	<b>Due Process &amp; Project Monitoring Bureau</b>		
	<b>Recurrent Expenditure</b>	<b>174,357,000</b>	<b>104,400,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>43,959,000</b>	<b>41,400,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>19,141,000</b>	<b>18,478,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>19,141,000</b>	<b>18,478,000</b>
21010101	Salary	19,141,000	18,478,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>24,818,000</b>	<b>22,922,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>24,818,000</b>	<b>22,922,000</b>
21020103	Transport Allowance	3,252,000	2,830,000
21020104	Rent Supplement	3,828,000	3,696,000
21020105	Meal Subsidy	1,417,000	1,237,000
21020106	Utility Allowance	1,026,000	908,000
21020107	Entertainment	122,000	115,000
21020109	Leave Transport Grant	1,914,000	1,848,000
21020113	Hazard / Hardship Allowance	100,000	-
21020114	Board Members Allowance	4,785,000	4,977,000
21020117	Domestic Staff Allowance	2,880,000	2,880,000
21020136	Responsibility Allowance	1,399,000	960,000
21020137	Medical Allowance	4,095,000	3,472,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>130,398,000</b>	<b>63,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>130,398,000</b>	<b>63,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000</b>	<b>2,000,000</b>

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Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020102	Local Travel & Transport - Others	3,000,000	2,000,000
<b>220202</b>	<b>Utilities General</b>	<b>1,600,000</b>	<b>1,600,000</b>
22020203	Internet Access Charges	600,000	600,000
22020204	Satellites Broadcasting Access Charges	1,000,000	1,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>8,538,000</b>	<b>4,120,000</b>
22020301	Office Materials and Consumables	1,178,000	1,000,000
22020303	Newspapers	220,000	-
22020305	Printing of Non-security Documents	7,000,000	3,000,000
22020309	Uniforms & Other Clothing	140,000	120,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,560,000</b>	<b>9,400,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	8,000,000
22020402	Maintenance of Office Furniture	80,000	80,000
22020403	Maintenance of Office Building / Residential Quarters	200,000	40,000
22020404	Maintenance of Office / IT Equipment	580,000	580,000
22020405	Maintenance of Plants / Generators	200,000	700,000
<b>220205</b>	<b>Training - General</b>	<b>3,000,000</b>	<b>800,000</b>
22020501	Local Training	3,000,000	800,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>1,200,000</b>	<b>800,000</b>
22020701	Financial Consulting	1,200,000	800,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>44,300,000</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost	40,000,000	-
22020803	Plant / Generator Fuel Cost	800,000	-
22020807	Lubricants and Other Oils	3,500,000	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>2,000,000</b>	<b>-</b>
22020902	Insurance Premium	2,000,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>64,200,000</b>	<b>44,280,000</b>
22021001	Refreshment and Meals	2,000,000	1,300,000



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22021002	Honorarium and Sitting Allowance Payments	5,000,000	4,500,000
22021003	Publicity and Advertisements	9,500,000	-
22021006	Postage and Courier Services	700,000	550,000
22021008	Subscription to Professional Bodies / National Council Registration	500,000	-
22021052	Project Monitoring & Evaluation (M & E) Expenses	42,000,000	37,930,000
22021068	Governing Council Expenses	4,500,000	-
<b>011100100700</b>	<b>Pilgrim Welfare Agency</b>		
	<b>Recurrent Expenditure</b>	<b>501,453,000</b>	<b>490,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>31,453,000</b>	<b>29,200,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>14,620,000</b>	<b>14,710,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>14,620,000</b>	<b>14,710,000</b>
21010101	Salary	14,620,000	14,710,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>16,833,000</b>	<b>14,490,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>16,833,000</b>	<b>14,490,000</b>
21020103	Transport Allowance	2,932,000	2,569,000
21020104	Rent Supplement	2,924,000	2,942,000
21020105	Meal Subsidy	1,280,000	1,123,000
21020106	Utility Allowance	904,000	803,000
21020107	Entertainment	41,000	29,000
21020109	Leave Transport Grant	1,462,000	1,471,000
21020113	Hazard / Hardship Allowance	187,000	184,000
21020114	Board Members Allowance	2,280,000	1,440,000
21020117	Domestic Staff Allowance	756,000	396,000
21020136	Responsibility Allowance	240,000	240,000
21020137	Medical Allowance	3,828,000	3,294,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>470,000,000</b>	<b>460,800,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>470,000,000</b>	<b>460,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,800,000</b>	<b>1,800,000</b>

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Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020102	Local Travel & Transport - Others	1,800,000	1,800,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000</b>	<b>900,000</b>
22020301	Office Materials and Consumables	250,000	650,000
22020305	Printing of Non-security Documents	250,000	250,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>800,000</b>	<b>800,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000	300,000
22020402	Maintenance of Office Furniture	200,000	200,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000
22020405	Maintenance of Plants / Generators	200,000	200,000
<b>220205</b>	<b>Training - General</b>	<b>100,000</b>	<b>300,000</b>
22020501	Local Training	100,000	300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>350,000</b>	<b>350,000</b>
22020801	Motor Vehicle Fuel Cost	250,000	250,000
22020803	Plant / Generator Fuel Cost	100,000	100,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>700,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	700,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>465,750,000</b>	<b>456,550,000</b>
22021001	Refreshment and Meals	200,000	200,000
22021002	Honorarium and Sitting Allowance Payments	100,000	100,000
22021003	Publicity and Advertisements	150,000	150,000
22021043	Official Presents and Souvenirs	100,000	100,000
22021048	Religious Pilgrimage Operations	465,200,000	456,000,000
<b>011101300100</b>	<b>Administration &amp; Finance Directorate</b>		
	<b>Recurrent Expenditure</b>	<b>2,127,385,000</b>	<b>1,197,100,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,007,385,000</b>	<b>542,800,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>207,104,000</b>	<b>72,942,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>207,104,000</b>	<b>72,942,000</b>
21010101	Salary	207,104,000	72,942,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2102</b>	<b>ALLOWANCES</b>	<b>639,660,000</b>	<b>219,891,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>639,660,000</b>	<b>219,891,000</b>
21020103	Transport Allowance	444,000	513,000
21020104	Rent Supplement	166,294,000	57,705,000
21020105	Meal Subsidy	193,000	223,000
21020106	Utility Allowance	54,003,000	18,346,000
21020107	Entertainment	46,122,000	15,079,000
21020109	Leave Transport Grant	20,710,000	7,294,000
21020117	Domestic Staff Allowance	154,064,000	53,278,000
21020118	Personal Assistant Allowance	51,355,000	17,759,000
21020122	Motor Vehicle Maintenance Allowance	119,180,000	39,256,000
21020124	Newspaper Allowance	19,185,000	5,982,000
21020125	Accommodation Allowance	7,487,000	3,744,000
21020137	Medical Allowance	623,000	712,000
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>160,620,000</b>	<b>249,967,000</b>
<b>210301</b>	<b>Social Benefits</b>	<b>160,620,000</b>	<b>249,967,000</b>
21030105	Severance Gratuity	30,620,000	149,967,000
21030107	Once-in-4-Years Furniture Allowance	130,000,000	100,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>1,120,000,000</b>	<b>654,300,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>589,900,000</b>	<b>339,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>100,000,000</b>	<b>100,000,000</b>
22020102	Local Travel & Transport - Others	100,000,000	100,000,000
<b>220202</b>	<b>Utilities General</b>	<b>1,940,000</b>	<b>1,890,000</b>
22020201	Electricity Charges	40,000	40,000
22020202	Telephone Charges	1,000,000	1,000,000
22020204	Satellites Broadcasting Access Charges	800,000	750,000
22020205	Water rates & Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,900,000</b>	<b>3,200,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020301	Office Materials and Consumables	1,500,000	1,500,000
22020303	Newspapers	300,000	600,000
22020305	Printing of Non-security Documents	500,000	500,000
22020309	Uniforms & Other Clothing	500,000	500,000
22020317	Reagents Chemicals and Cleansing Materials	100,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>9,200,000</b>	<b>7,200,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	7,000,000	5,000,000
22020402	Maintenance of Office Furniture	300,000	300,000
22020403	Maintenance of Office Building / Residential Quarters	1,000,000	1,000,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000
22020405	Maintenance of Plants / Generators	400,000	400,000
<b>220205</b>	<b>Training - General</b>	<b>800,000</b>	<b>800,000</b>
22020501	Local Training	800,000	800,000
<b>220206</b>	<b>Other Services - General</b>	<b>10,000,000</b>	<b>9,500,000</b>
22020601	Security Services	7,000,000	7,000,000
22020603	Residential Rent	3,000,000	2,500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>1,500,000</b>	<b>1,000,000</b>
22020701	Financial Consulting	1,500,000	1,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>6,300,000</b>	<b>5,300,000</b>
22020801	Motor Vehicle Fuel Cost	6,000,000	5,000,000
22020803	Plant / Generator Fuel Cost	300,000	300,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>3,100,000</b>	<b>2,100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
22020902	Insurance Premium	3,000,000	2,000,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>454,160,000</b>	<b>208,210,000</b>
22021001	Refreshment and Meals	15,000,000	12,000,000
22021002	Honorarium and Sitting Allowance Payments	20,000,000	20,000,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021003	Publicity and Advertisements	1,000,000	1,000,000
22021004	Medical Expenses	39,500,000	30,000,000
22021006	Postage and Courier Services	60,000	60,000
22021043	Official Presents and Souvenirs	600,000	600,000
22021047	Community Engagement, Sensitization & Mobilization Activit	18,000,000	18,000,000
22021057	Casual Workers	10f	1,800,000
22021066	Operational Expenses of Special Advisers, Assistants & Other Aides	360,000,000	124,750,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>530,100,000</b>	<b>315,100,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>530,000,000</b>	<b>315,000,000</b>
22040109	Grants to Communities and NGOs	30,000,000	25,000,000
22040113	Assistance and Donations General	500,000,000	290,000,000
<b>220402</b>	<b>International Grants and Contributions</b>	<b>100,000</b>	<b>100,000</b>
22040203	Grants and Contribution to International Organizations	100,000	100,000
<b>011101300101</b>	<b>SSG's Office - Governor &amp; Deputy Governor (CRFC)</b>		
	<b>Recurrent Expenditure</b>	<b>16,260,000</b>	<b>16,260,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>16,260,000</b>	<b>16,260,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>4,336,000</b>	<b>4,336,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,336,000</b>	<b>4,336,000</b>
21010103	Consolidated Revenue Fund Charges - Salaries	4,336,000	4,336,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>11,924,000</b>	<b>11,924,000</b>
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>11,924,000</b>	<b>11,924,000</b>
21020309	Leave Transport Grant (CRFC)	434,000	434,000
21020313	Harzard / Hardship (CRFC)	2,168,000	2,168,000
21020323	Constituency Allowance (CRFC)	8,672,000	8,672,000
21020324	Newspaper Allowance (CRFC)	650,000	650,000
<b>011101300200</b>	<b>Liaison Office Kaduna</b>		

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
	<b>Recurrent Expenditure</b>	<b>11,200,000</b>	<b>9,615,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,200,000</b>	<b>5,200,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>2,028,000</b>	<b>2,028,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,028,000</b>	<b>2,028,000</b>
21010101	Salary	2,028,000	2,028,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>3,172,000</b>	<b>3,172,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>3,172,000</b>	<b>3,172,000</b>
21020103	Transport Allowance	772,000	772,000
21020104	Rent Supplement	406,000	406,000
21020105	Meal Subsidy	328,000	328,000
21020106	Utility Allowance	212,000	212,000
21020109	Leave Transport Grant	203,000	203,000
21020113	Hazard / Hardship Allowance	95,000	95,000
21020137	Medical Allowance	1,157,000	1,157,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>6,000,000</b>	<b>4,415,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>6,000,000</b>	<b>4,415,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>600,000</b>
22020102	Local Travel & Transport - Others	1,000,000	600,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000</b>	<b>500,000</b>
22020301	Office Materials and Consumables	400,000	400,000
22020305	Printing of Non-security Documents	100,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,300,000</b>	<b>1,290,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	540,000
22020403	Maintenance of Office Building / Residential Quarters	400,000	400,000
22020405	Maintenance of Plants / Generators	400,000	350,000
<b>220206</b>	<b>Other Services - General</b>	<b>400,000</b>	<b>175,000</b>
22020605	Cleaning and Fumigation Services	400,000	175,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,550,000</b>	<b>900,000</b>
22020801	Motor Vehicle Fuel Cost	550,000	400,000
22020803	Plant / Generator Fuel Cost	1,000,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>20,000</b>
22020901	Bank Charges (Other than Interest)	50,000	20,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,200,000</b>	<b>930,000</b>
22021001	Refreshment and Meals	500,000	480,000
22021002	Honorarium and Sitting Allowance Payments	300,000	300,000
22021057	Casual Workers	400,000	150,000
<b>011101300300</b>	<b>Liaison Office Lagos</b>		
	<b>Recurrent Expenditure</b>	<b>17,040,000</b>	<b>15,550,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>7,440,000</b>	<b>3,900,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>3,281,000</b>	<b>1,696,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,281,000</b>	<b>1,696,000</b>
21010101	Salary	3,281,000	1,696,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,159,000</b>	<b>2,204,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>4,159,000</b>	<b>2,204,000</b>
21020103	Transport Allowance	1,004,000	491,000
21020104	Rent Supplement	656,000	339,000
21020105	Meal Subsidy	433,000	210,000
21020106	Utility Allowance	290,000	139,000
21020109	Leave Transport Grant	328,000	170,000
21020129	Contract Addition	24,000	143,000
21020137	Medical Allowance	1,424,000	712,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>9,600,000</b>	<b>11,650,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>9,600,000</b>	<b>11,650,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>700,000</b>	<b>700,000</b>
22020102	Local Travel & Transport - Others	700,000	700,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220202</b>	<b>Utilities General</b>	<b>1,450,000</b>	<b>1,450,000</b>
22020201	Electricity Charges	700,000	900,000
22020204	Satellites Broadcasting Access Charges	300,000	200,000
22020205	Water rates & Charges	250,000	200,000
22020206	Sewage Charges	200,000	150,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>400,000</b>	<b>550,000</b>
22020301	Office Materials and Consumables	350,000	500,000
22020305	Printing of Non-security Documents	50,000	50,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,950,000</b>	<b>4,550,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	3,200,000
22020402	Maintenance of Office Furniture	350,000	250,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000
22020404	Maintenance of Office / IT Equipment	100,000	-
22020405	Maintenance of Plants / Generators	-	600,000
<b>220205</b>	<b>Training - General</b>	<b>500,000</b>	<b>250,000</b>
22020501	Local Training	500,000	250,000
<b>220206</b>	<b>Other Services - General</b>	<b>200,000</b>	<b>300,000</b>
22020606	Land Use Charges	200,000	300,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	100,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>2,300,000</b>	<b>3,800,000</b>
22021001	Refreshment and Meals	2,000,000	3,500,000
22021002	Honorarium and Sitting Allowance Payments	300,000	300,000
<b>011101300400</b>	<b>Liaison Office Kano</b>		
	<b>Recurrent Expenditure</b>	<b>3,600,000</b>	<b>1,440,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>3,600,000</b>	<b>1,440,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>3,600,000</b>	<b>1,440,000</b>



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>400,000</b>	<b>300,000</b>
22020102	Local Travel & Transport - Others	400,000	300,000
<b>220202</b>	<b>Utilities General</b>	<b>250,000</b>	<b>350,000</b>
22020201	Electricity Charges	150,000	120,000
22020202	Telephone Charges	20,000	20,000
22020204	Satellites Broadcasting Access Charges	20,000	20,000
22020205	Water rates & Charges	50,000	180,000
22020206	Sewage Charges	10,000	10,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>220,000</b>	<b>290,000</b>
22020301	Office Materials and Consumables	50,000	150,000
22020303	Newspapers	10,000	10,000
22020305	Printing of Non-security Documents	50,000	20,000
22020309	Uniforms & Other Clothing	50,000	50,000
22020317	Reagents Chemicals and Cleansing Materials	60,000	60,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,020,000</b>	<b>340,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	100,000	70,000
22020402	Maintenance of Office Furniture	100,000	50,000
22020403	Maintenance of Office Building / Residential Quarters	100,000	50,000
22020404	Maintenance of Office / IT Equipment	220,000	50,000
22020405	Maintenance of Plants / Generators	200,000	50,000
22020406	Other Maintenance Services	300,000	70,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>700,000</b>	<b>150,000</b>
22020801	Motor Vehicle Fuel Cost	200,000	90,000
22020803	Plant / Generator Fuel Cost	200,000	40,000
22020806	Cooking Gas / Fuel Cost	300,000	20,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>10,000</b>	<b>10,000</b>
22020901	Bank Charges (Other than Interest)	10,000	10,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,000,000</b>	-
22021057	Casual Workers	1,000,000	-
<b>011101300500</b>	<b>Liaison Office Abuja</b>		
	<b>Recurrent Expenditure</b>	<b>105,700,000</b>	<b>69,900,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>4,800,000</b>	<b>4,900,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,924,000</b>	<b>1,988,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,924,000</b>	<b>1,988,000</b>
21010101	Salary	1,924,000	1,988,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>2,876,000</b>	<b>2,912,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>2,876,000</b>	<b>2,912,000</b>
21020103	Transport Allowance	662,000	722,000
21020104	Rent Supplement	385,000	398,000
21020105	Meal Subsidy	283,000	308,000
21020106	Utility Allowance	185,000	201,000
21020109	Leave Transport Grant	192,000	199,000
21020129	Contract Addition	190,000	17,000
21020137	Medical Allowance	979,000	1,068,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>100,900,000</b>	<b>65,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>100,900,000</b>	<b>65,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>100,000</b>	-
22020102	Local Travel & Transport - Others	100,000	-
<b>220202</b>	<b>Utilities General</b>	<b>5,250,000</b>	<b>2,400,000</b>
22020201	Electricity Charges	4,000,000	1,300,000
22020202	Telephone Charges	450,000	450,000
22020203	Internet Access Charges	300,000	300,000
22020204	Satellites Broadcasting Access Charges	400,000	300,000
22020205	Water rates & Charges	100,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>650,000</b>	<b>550,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020301	Office Materials and Consumables	50,000	50,000
22020303	Newspapers	400,000	300,000
22020309	Uniforms & Other Clothing	200,000	200,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>23,100,000</b>	<b>7,350,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	20,000,000	4,500,000
22020402	Maintenance of Office Furniture	200,000	200,000
22020403	Maintenance of Office Building / Residential Quarters	150,000	150,000
22020404	Maintenance of Office / IT Equipment	2,000,000	2,300,000
22020405	Maintenance of Plants / Generators	750,000	200,000
<b>220205</b>	<b>Training - General</b>	<b>200,000</b>	<b>200,000</b>
22020501	Local Training	200,000	200,000
<b>220206</b>	<b>Other Services - General</b>	<b>17,350,000</b>	<b>12,250,000</b>
22020603	Residential Rent	350,000	250,000
22020606	Land Use Charges	17,000,000	12,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>28,500,000</b>	<b>21,500,000</b>
22020801	Motor Vehicle Fuel Cost	24,500,000	19,500,000
22020803	Plant / Generator Fuel Cost	4,000,000	2,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>400,000</b>	<b>400,000</b>
22020901	Bank Charges (Other than Interest)	400,000	400,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>25,350,000</b>	<b>20,350,000</b>
22021001	Refreshment and Meals	20,000,000	16,000,000
22021002	Honorarium and Sitting Allowance Payments	200,000	200,000
22021006	Postage and Courier Services	150,000	150,000
22021057	Casual Workers	5,000,000	4,000,000
<b>011101300600</b>	<b>Chieftaincy &amp; Religious Affairs Department</b>		
	<b>Recurrent Expenditure</b>	<b>452,396,000</b>	<b>192,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>37,796,000</b>	<b>30,500,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>4,327,000</b>	<b>2,563,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,327,000</b>	<b>2,563,000</b>
21010101	Salary	4,327,000	2,563,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>33,469,000</b>	<b>27,937,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>33,469,000</b>	<b>27,937,000</b>
21020103	Transport Allowance	1,141,000	582,000
21020104	Rent Supplement	865,000	513,000
21020105	Meal Subsidy	494,000	254,000
21020106	Utility Allowance	333,000	172,000
21020109	Leave Transport Grant	433,000	256,000
21020113	Hazard / Hardship Allowance	50,000	50,000
21020131	Religious Aid Allowance	3,000,000	-
21020132	Hisbah & Council of Ulama Allowance	25,470,000	25,230,000
21020136	Responsibility Allowance	80,000	80,000
21020137	Medical Allowance	1,602,000	801,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>414,600,000</b>	<b>162,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>414,600,000</b>	<b>162,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,020,000</b>	<b>4,000,000</b>
22020102	Local Travel & Transport - Others	4,000,000	4,000,000
22020104	International Travel & Transport - Others	20,000	-
<b>220202</b>	<b>Utilities General</b>	<b>30,000</b>	<b>50,000</b>
22020204	Satellites Broadcasting Access Charges	-	20,000
22020211	Postal and Courier Payments & Services	30,000	30,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>200,000</b>	<b>200,000</b>
22020305	Printing of Non-security Documents	150,000	150,000
22020309	Uniforms & Other Clothing	50,000	50,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,750,000</b>	<b>1,750,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	1,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020402	Maintenance of Office Furniture	100,000	100,000
22020403	Maintenance of Office Building / Residential Quarters	50,000	50,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000
22020405	Maintenance of Plants / Generators	500,000	500,000
<b>220206</b>	<b>Other Services - General</b>	-	<b>400,000</b>
22020601	Security Services	-	400,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>500,000</b>	<b>2,000,000</b>
22020801	Motor Vehicle Fuel Cost	500,000	2,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>408,000,000</b>	<b>153,500,000</b>
22021048	Religious Pilgrimage Operations	5,000,000	-
22021050	Official Ceremonies and Celebrations	100,000,000	-
22021056	Quranic Recitation and Other Religious Competitions	3,000,000	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	300,000,000	153,500,000
<b>011101300701</b>	<b>Jigawa State Hisbah Board</b>		
	<b>Recurrent Expenditure</b>	<b>62,312,000</b>	-
<b>21</b>	<b>Personnel Cost</b>	<b>2,312,000</b>	-
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,017,000</b>	-
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,017,000</b>	-
21010101	Salary	1,017,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>1,294,000</b>	-
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>1,294,000</b>	-
21020103	Transport Allowance	316,000	-
21020104	Rent Supplement	203,000	-
21020105	Meal Subsidy	137,000	-

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
21020106	Utility Allowance	92,000	-
21020109	Leave Transport Grant	102,000	-
21020137	Medical Allowance	445,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>60,000,000</b>	<b>-</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>60,000,000</b>	<b>-</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,000,000</b>	<b>-</b>
22020102	Local Travel & Transport - Others	4,000,000	-
<b>220202</b>	<b>Utilities General</b>	<b>700,000</b>	<b>-</b>
22020201	Electricity Charges	500,000	-
22020204	Satellites Broadcasting Access Charges	200,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>20,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables	3,000,000	-
22020302	Books	5,000,000	-
22020305	Printing of Non-security Documents	4,000,000	-
22020309	Uniforms & Other Clothing	7,000,000	-
22020312	Production , Publication and Circulation of Annual Financial Statement	1,000,000	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>500,000</b>	<b>-</b>
22020403	Maintenance of Office Building / Residential Quarters	500,000	-
<b>220205</b>	<b>Training - General</b>	<b>1,000,000</b>	<b>-</b>
22020501	Local Training	1,000,000	-
<b>220206</b>	<b>Other Services - General</b>	<b>4,000,000</b>	<b>-</b>
22020601	Security Services	2,000,000	-
22020609	Guidance and Counselling Services	2,000,000	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,450,000</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost	2,000,000	-
22020803	Plant / Generator Fuel Cost	450,000	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>-</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020901	Bank Charges (Other than Interest)	50,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>27,300,000</b>	<b>-</b>
22021001	Refreshment and Meals	2,000,000	-
22021002	Honorarium and Sitting Allowance Payments	1,000,000	-
22021003	Publicity and Advertisements	400,000	-
22021044	Committees and Commissions	500,000	-
22021047	Community Engagement, Sensitization & Mobilization Activit	1,000,000	-
22021054	Zonal Office Operational Expenses	2,000,000	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	20,000,000	-
22021073	Guidance & Counselling Activities	400,000	-
<b>011101400100</b>	<b>Research, Evaluation and Political Affairs Directorate</b>		
	<b>Recurrent Expenditure</b>	<b>163,952,000</b>	<b>149,700,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>8,552,000</b>	<b>4,300,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>3,868,000</b>	<b>1,943,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,868,000</b>	<b>1,943,000</b>
21010101	Salary	3,868,000	1,943,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,683,000</b>	<b>2,357,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>4,683,000</b>	<b>2,357,000</b>
21020103	Transport Allowance	1,082,000	529,000
21020104	Rent Supplement	774,000	389,000
21020105	Meal Subsidy	469,000	231,000
21020106	Utility Allowance	316,000	159,000
21020109	Leave Transport Grant	387,000	194,000
21020113	Hazard / Hardship Allowance	84,000	84,000
21020136	Responsibility Allowance	58,000	58,000
21020137	Medical Allowance	1,513,000	712,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>155,400,000</b>	<b>145,400,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>155,400,000</b>	<b>145,400,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,200,000</b>	<b>1,200,000</b>
22020102	Local Travel & Transport - Others	1,200,000	1,200,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>890,000</b>	<b>890,000</b>
22020301	Office Materials and Consumables	710,000	710,000
22020302	Books	10,000	10,000
22020305	Printing of Non-security Documents	170,000	170,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,060,000</b>	<b>3,060,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,000,000
22020402	Maintenance of Office Furniture	300,000	300,000
22020403	Maintenance of Office Building / Residential Quarters	360,000	360,000
22020404	Maintenance of Office / IT Equipment	400,000	400,000
<b>220205</b>	<b>Training - General</b>	<b>300,000</b>	<b>300,000</b>
22020501	Local Training	300,000	300,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>149,900,000</b>	<b>139,900,000</b>
22021001	Refreshment and Meals	1,500,000	1,500,000
22021002	Honorarium and Sitting Allowance Payments	2,300,000	2,300,000
22021020	Election Logistic Supports	20,000,000	40,000,000
22021044	Committees and Commissions	126,000,000	96,000,000
22021065	Awards and Prizes of Excellence	100,000	100,000
<b>011101800100</b>	<b>Special Service Directorate</b>		
	<b>Recurrent Expenditure</b>	<b>1,188,329,000</b>	<b>898,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>29,600,000</b>	<b>29,200,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>14,526,000</b>	<b>12,814,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>14,526,000</b>	<b>12,814,000</b>



**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
21010101	Salary	14,526,000	12,814,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>15,074,000</b>	<b>16,386,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>15,074,000</b>	<b>16,386,000</b>
21020103	Transport Allowance	3,187,000	2,772,000
21020104	Rent Supplement	2,905,000	2,563,000
21020105	Meal Subsidy	1,402,000	1,225,000
21020106	Utility Allowance	980,000	865,000
21020109	Leave Transport Grant	1,453,000	1,281,000
21020113	Hazard / Hardship Allowance	963,000	4,119,000
21020137	Medical Allowance	4,184,000	3,561,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>1,158,729,000</b>	<b>869,300,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>1,158,729,000</b>	<b>869,300,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>2,000,000</b>
22020102	Local Travel & Transport - Others	2,000,000	2,000,000
<b>220202</b>	<b>Utilities General</b>	<b>548,000</b>	<b>548,000</b>
22020204	Satellites Broadcasting Access Charges	548,000	548,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>600,000</b>	<b>600,000</b>
22020303	Newspapers	200,000	200,000
22020304	Magazines & Periodicals	100,000	100,000
22020305	Printing of Non-security Documents	300,000	300,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,352,000</b>	<b>5,372,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,500,000	4,563,000
22020402	Maintenance of Office Furniture	350,000	350,000
22020404	Maintenance of Office / IT Equipment	302,000	300,000
22020405	Maintenance of Plants / Generators	100,000	100,000
22020411	Maintenance of Communication Equipments	100,000	59,000
<b>220205</b>	<b>Training - General</b>	<b>450,000</b>	<b>450,000</b>
22020501	Local Training	450,000	450,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
<b>220206</b>	<b>Other Services - General</b>	<b>1,101,239,000</b>	<b>850,000,000</b>
22020601	Security Services	477,239,000	250,000,000
22020604	Security Vote (Including Operations)	624,000,000	600,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>5,000,000</b>	<b>2,760,000</b>
22020801	Motor Vehicle Fuel Cost	5,000,000	2,760,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>-</b>	<b>30,000</b>
22020901	Bank Charges (Other than Interest)	-	30,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>43,540,000</b>	<b>7,540,000</b>
22021001	Refreshment and Meals	1,500,000	1,500,000
22021002	Honorarium and Sitting Allowance Payments	2,800,000	2,800,000
22021003	Publicity and Advertisements	3,240,000	3,240,000
22021078	Special Services & Other Security Expenses	36,000,000	-
<b>011101800200</b>	<b>Council Affairs Department</b>		
	<b>Recurrent Expenditure</b>	<b>12,000,000</b>	<b>11,200,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>-</b>	<b>500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>-</b>	<b>206,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>-</b>	<b>206,000</b>
21010101	Salary	-	206,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>-</b>	<b>294,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>-</b>	<b>294,000</b>
21020103	Transport Allowance	-	59,000
21020104	Rent Supplement	-	41,000
21020105	Meal Subsidy	-	25,000
21020106	Utility Allowance	-	16,000
21020109	Leave Transport Grant	-	21,000
21020113	Hazard / Hardship Allowance	-	42,000
21020137	Medical Allowance	-	89,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>12,000,000</b>	<b>10,700,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>12,000,000</b>	<b>10,700,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>162,000</b>	<b>200,000</b>
22020102	Local Travel & Transport - Others	162,000	200,000
<b>220202</b>	<b>Utilities General</b>	<b>200,000</b>	<b>200,000</b>
22020204	Satellites Broadcasting Access Charges	200,000	200,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,834,000</b>	<b>2,900,000</b>
22020301	Office Materials and Consumables	2,950,000	1,300,000
22020303	Newspapers	100,000	200,000
22020305	Printing of Non-security Documents	2,784,000	1,300,000
22020309	Uniforms & Other Clothing	-	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,954,000</b>	<b>1,650,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,354,000	700,000
22020402	Maintenance of Office Furniture	100,000	100,000
22020404	Maintenance of Office / IT Equipment	500,000	700,000
22020405	Maintenance of Plants / Generators	-	150,000
<b>220205</b>	<b>Training - General</b>	<b>300,000</b>	<b>500,000</b>
22020501	Local Training	300,000	500,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>830,000</b>	<b>830,000</b>
22020801	Motor Vehicle Fuel Cost	830,000	830,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>20,000</b>	<b>20,000</b>
22020901	Bank Charges (Other than Interest)	20,000	20,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>2,700,000</b>	<b>4,400,000</b>
22021001	Refreshment and Meals	2,500,000	4,000,000
22021002	Honorarium and Sitting Allowance Payments	200,000	300,000
22021006	Postage and Courier Services	-	100,000
<b>011103300100</b>	<b>Jigawa State Agency for the Control of AIDS</b>		
	<b>Recurrent Expenditure</b>	<b>3,600,000</b>	<b>1,470,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>3,600,000</b>	<b>1,470,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>3,600,000</b>	<b>1,470,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>350,000</b>	<b>180,000</b>
22020102	Local Travel & Transport - Others	350,000	180,000
<b>220202</b>	<b>Utilities General</b>	<b>150,000</b>	<b>50,000</b>
22020204	Satellites Broadcasting Access Charges	150,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>980,000</b>	<b>403,000</b>
22020301	Office Materials and Consumables	800,000	343,000
22020317	Reagents Chemicals and Cleansing Materials	180,000	60,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>615,000</b>	<b>232,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	320,000	120,000
22020402	Maintenance of Office Furniture	45,000	15,000
22020403	Maintenance of Office Building / Residential Quarters	120,000	40,000
22020404	Maintenance of Office / IT Equipment	50,000	17,000
22020406	Other Maintenance Services	80,000	40,000
<b>220205</b>	<b>Training - General</b>	<b>80,000</b>	<b>40,000</b>
22020501	Local Training	80,000	40,000
<b>220206</b>	<b>Other Services - General</b>	<b>40,000</b>	<b>20,000</b>
22020610	Environmental Services	40,000	20,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>250,000</b>	<b>50,000</b>
22020801	Motor Vehicle Fuel Cost	200,000	25,000
22020803	Plant / Generator Fuel Cost	50,000	25,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>20,000</b>	<b>10,000</b>
22020901	Bank Charges (Other than Interest)	20,000	10,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,115,000</b>	<b>485,000</b>
22021001	Refreshment and Meals	90,000	30,000
22021002	Honorarium and Sitting Allowance Payments	200,000	70,000
22021003	Publicity and Advertisements	30,000	30,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021047	Community Engagement, Sensitization & Mobilization Activit	95,000	28,000
22021049	Special Health Programmes & Initiatives	500,000	237,000
22021050	Official Ceremonies and Celebrations	100,000	45,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	100,000	45,000
<b>011103902100</b>	<b>Jigawa State Agricultural Research Institute</b>		
	<b>Recurrent Expenditure</b>	<b>168,554,000</b>	<b>129,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>150,554,000</b>	<b>124,800,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>43,490,000</b>	<b>56,270,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>43,490,000</b>	<b>56,270,000</b>
21010101	Salary	43,490,000	23,406,000
21010102	Overtime Payments	-	32,864,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>107,064,000</b>	<b>68,530,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>107,064,000</b>	<b>68,530,000</b>
21020104	Rent Supplement	17,365,000	12,939,000
21020108	Peculiar Allownance	6,192,000	2,697,000
21020114	Board Members Allowance	1,350,000	900,000
21020129	Contract Addition	132,000	88,000
21020149	Consolidated Allowance	79,800,000	47,124,000
21020164	Consequential Increase	2,225,000	4,782,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>18,000,000</b>	<b>4,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>18,000,000</b>	<b>4,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>5,000,000</b>	<b>1,500,000</b>
22020102	Local Travel & Transport - Others	5,000,000	1,500,000
<b>220202</b>	<b>Utilities General</b>	<b>542,000</b>	<b>90,000</b>
22020203	Internet Access Charges	342,000	20,000
22020205	Water rates & Charges	200,000	70,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,908,000</b>	<b>435,000</b>
22020301	Office Materials and Consumables	800,000	200,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020303	Newspapers	108,000	135,000
22020317	Reagents Chemicals and Cleansing Materials	2,000,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,750,000</b>	<b>675,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	250,000
22020404	Maintenance of Office / IT Equipment	300,000	50,000
22020405	Maintenance of Plants / Generators	750,000	150,000
22020406	Other Maintenance Services	700,000	100,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,000,000	125,000
<b>220205</b>	<b>Training - General</b>	<b>500,000</b>	<b>250,000</b>
22020501	Local Training	500,000	250,000
<b>220206</b>	<b>Other Services - General</b>	<b>400,000</b>	<b>150,000</b>
22020605	Cleaning and Fumigation Services	400,000	150,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>20,000</b>
22020901	Bank Charges (Other than Interest)	100,000	20,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>3,800,000</b>	<b>1,080,000</b>
22021001	Refreshment and Meals	800,000	80,000
22021046	Livestock feeding and Medicament	3,000,000	1,000,000
<b>011200100100</b>	<b>State House of Assembly</b>		
	<b>Recurrent Expenditure</b>	<b>3,090,000,000</b>	<b>3,619,200,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>390,000,000</b>	<b>940,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>92,565,000</b>	<b>89,882,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>92,565,000</b>	<b>89,882,000</b>
21010101	Salary	92,565,000	89,882,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>297,435,000</b>	<b>749,034,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>297,435,000</b>	<b>636,921,000</b>
21020103	Transport Allowance	10,212,000	10,328,000
21020104	Rent Supplement	10,158,000	9,621,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
21020105	Meal Subsidy	4,452,000	4,498,000
21020106	Utility Allowance	15,630,000	15,645,000
21020107	Entertainment	12,648,000	12,648,000
21020109	Leave Transport Grant	5,204,000	4,935,000
21020113	Hazard / Hardship Allowance	582,000	-
21020115	Journal Allowance	45,000	-
21020117	Domestic Staff Allowance	34,212,000	34,212,000
21020118	Personal Assistant Allowance	10,444,000	10,444,000
21020122	Motor Vehicle Maintenance Allowance	31,332,000	31,332,000
21020123	Constituency Allowance	20,264,000	20,264,000
21020124	Newspaper Allowance	6,266,000	6,266,000
21020125	Accommodation Allowance	4,022,000	4,022,000
21020126	Members Recess Allowance	4,053,000	4,053,000
21020128	Rural Posting Allowance	284,000	-
21020133	Security Allowance	244,000	-
21020134	Allowance for Committee Chairmen (House of Assembly)	2,471,000	2,131,000
21020136	Responsibility Allowance	1,872,000	2,832,000
21020137	Medical Allowance	13,619,000	13,886,000
21020138	Furniture Allowance	3,744,000	101,584,000
21020140	Outfit/Robe Allowance	68,923,000	9,771,000
21020144	Legislative Allowances	36,106,000	338,447,000
21020145	Weigh-in Allowance	650,000	-
<b>210203</b>	<b>CRFC Charges Allowances</b>	-	<b>112,113,000</b>
21020322	Motor Vehicle Maintenance Allowance (CRFC)	-	112,113,000
<b>2103</b>	<b>SOCIAL BENEFITS</b>	-	<b>101,584,000</b>
<b>210301</b>	<b>Social Benefits</b>	-	<b>101,584,000</b>
21030105	Severance Gratuity	-	101,584,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>2,700,000,000</b>	<b>2,678,700,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>2,687,000,000</b>	<b>2,670,700,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>440,000,000</b>	<b>385,000,000</b>
22020102	Local Travel & Transport - Others	40,000,000	35,000,000
22020104	International Travel & Transport - Others	400,000,000	350,000,000
<b>220202</b>	<b>Utilities General</b>	<b>51,000,000</b>	<b>35,500,000</b>
22020201	Electricity Charges	45,000,000	30,000,000
22020202	Telephone Charges	1,000,000	500,000
22020203	Internet Access Charges	5,000,000	-
22020210	Other Utility Charges	-	5,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>60,000,000</b>	<b>40,000,000</b>
22020301	Office Materials and Consumables	10,000,000	5,000,000
22020305	Printing of Non-security Documents	35,000,000	20,000,000
22020311	Foodstuff / Catering Materials Supplies	15,000,000	15,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>38,000,000</b>	<b>27,500,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000	4,000,000
22020402	Maintenance of Office Furniture	2,000,000	2,000,000
22020403	Maintenance of Office Building / Residential Quarters	15,000,000	4,000,000
22020404	Maintenance of Office / IT Equipment	1,000,000	500,000
22020405	Maintenance of Plants / Generators	5,000,000	10,000,000
22020406	Other Maintenance Services	2,000,000	3,000,000
22020411	Maintenance of Communication Equipments	1,000,000	1,000,000
22020415	Maintenance of Water Facilities	2,000,000	3,000,000
<b>220205</b>	<b>Training - General</b>	<b>100,000,000</b>	<b>130,000,000</b>
22020501	Local Training	100,000,000	130,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>50,000,000</b>	<b>50,000,000</b>
22020605	Cleaning and Fumigation Services	50,000,000	50,000,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>5,000,000</b>	<b>2,500,000</b>



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020701	Financial Consulting	5,000,000	2,500,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>50,000,000</b>	<b>36,000,000</b>
22020801	Motor Vehicle Fuel Cost	10,000,000	6,000,000
22020803	Plant / Generator Fuel Cost	40,000,000	30,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>200,000</b>	<b>200,000</b>
22020901	Bank Charges (Other than Interest)	200,000	200,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,892,800,000</b>	<b>1,964,000,000</b>
22021001	Refreshment and Meals	10,000,000	15,000,000
22021002	Honorarium and Sitting Allowance Payments	162,000,000	230,000,000
22021003	Publicity and Advertisements	800,000	700,000
22021007	Welfare Packages	20,000,000	30,000,000
22021043	Official Presents and Souvenirs	40,000,000	40,000,000
22021044	Committees and Commissions	1,550,000,000	1,459,300,000
22021047	Community Engagement, Sensitization & Mobilization Activit	20,000,000	10,000,000
22021048	Religious Pilgrimage Operations	60,000,000	150,000,000
22021057	Casual Workers	25,000,000	24,000,000
22021071	Protocol Services & Expenses	5,000,000	5,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>13,000,000</b>	<b>8,000,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>13,000,000</b>	<b>8,000,000</b>
22040109	Grants to Communities and NGOs	1,000,000	1,000,000
22040112	Grant to Professional Bodies	2,000,000	2,000,000
22040113	Assistance and Donations General	10,000,000	5,000,000
<b>011200100115</b>	<b>Assembly Service Commission</b>		
	<b>Recurrent Expenditure</b>	<b>123,291,000</b>	<b>137,700,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>7,291,000</b>	<b>21,700,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,337,000</b>	<b>4,915,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,337,000</b>	<b>4,915,000</b>
21010103	Consolidated Revenue Fund Charges - Salaries	1,337,000	4,903,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21010104	Salary Arrears	-	12,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>5,954,000</b>	<b>16,785,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>1,474,000</b>	<b>360,000</b>
21020126	Members Recess Allowance	360,000	-
21020137	Medical Allowance	1,114,000	360,000
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>4,480,000</b>	<b>16,425,000</b>
21020306	Utility Allowance (CRFC)	401,000	1,471,000
21020307	Entertainment Allowance (CRFC)	401,000	1,471,000
21020309	Leave Transport Grant (CRFC)	134,000	490,000
21020317	Domestic Staff Allowance (CRFC)	1,003,000	3,677,000
21020318	Personal Assistant Allowance (CRFC)	334,000	1,226,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,003,000	3,677,000
21020324	Newspaper Allowance (CRFC)	201,000	735,000
21020330	Accommodation Allowance (CRFC)	1,003,000	3,677,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>116,000,000</b>	<b>116,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>116,000,000</b>	<b>116,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>71,700,000</b>	<b>71,700,000</b>
22020102	Local Travel & Transport - Others	1,700,000	1,700,000
22020104	International Travel & Transport - Others	70,000,000	70,000,000
<b>220202</b>	<b>Utilities General</b>	<b>650,000</b>	<b>650,000</b>
22020203	Internet Access Charges	50,000	50,000
22020204	Satellites Broadcasting Access Charges	500,000	500,000
22020210	Other Utility Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>15,500,000</b>	<b>15,500,000</b>
22020301	Office Materials and Consumables	1,100,000	1,100,000
22020305	Printing of Non-security Documents	14,400,000	14,400,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,450,000</b>	<b>1,450,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,200,000	1,200,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020402	Maintenance of Office Furniture	100,000	100,000
22020403	Maintenance of Office Building / Residential Quarters	50,000	50,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>11,850,000</b>	<b>11,850,000</b>
22020501	Local Training	3,450,000	3,450,000
22020503	Manpower Planning and Other Staff Development Expenses	8,400,000	8,400,000
<b>220206</b>	<b>Other Services - General</b>	<b>350,000</b>	<b>350,000</b>
22020612	Recruitment and Employment Activities	350,000	350,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>600,000</b>	<b>600,000</b>
22020801	Motor Vehicle Fuel Cost	600,000	600,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>13,850,000</b>	<b>13,850,000</b>
22021001	Refreshment and Meals	4,800,000	4,800,000
22021002	Honorarium and Sitting Allowance Payments	6,000,000	6,000,000
22021003	Publicity and Advertisements	200,000	200,000
22021006	Postage and Courier Services	50,000	50,000
22021053	National Councils Meetings	2,800,000	2,800,000
<b>012500100100</b>	<b>Office of the Head of State Civil Service</b>		
	<b>Recurrent Expenditure</b>	<b>786,600,000</b>	<b>814,300,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>229,000,000</b>	<b>256,700,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>41,269,000</b>	<b>40,021,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>41,269,000</b>	<b>40,021,000</b>
21010101	Salary	41,269,000	40,021,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>141,719,000</b>	<b>137,558,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>141,719,000</b>	<b>137,558,000</b>
21020104	Rent Supplement	1,003,000	1,003,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020106	Utility Allowance	12,381,000	12,006,000
21020107	Entertainment	12,381,000	12,006,000
21020109	Leave Transport Grant	4,127,000	4,002,000
21020113	Hazard / Hardship Allowance	789,000	808,000
21020117	Domestic Staff Allowance	30,952,000	30,016,000
21020118	Personal Assistant Allowance	10,317,000	10,005,000
21020122	Motor Vehicle Maintenance Allowance	30,952,000	30,016,000
21020124	Newspaper Allowance	6,190,000	6,003,000
21020125	Accommodation Allowance	29,949,000	29,013,000
21020136	Responsibility Allowance	1,531,000	1,531,000
21020151	Research Allowance	1,148,000	1,148,000
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>46,012,000</b>	<b>79,121,000</b>
<b>210301</b>	<b>Social Benefits</b>	<b>46,012,000</b>	<b>79,121,000</b>
21030105	Severance Gratuity	4,012,000	4,012,000
21030106	Bereaved Family Allowance	4,000,000	4,000,000
21030107	Once-in-4-Years Furniture Allowance	38,000,000	71,109,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>557,600,000</b>	<b>557,600,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>547,500,000</b>	<b>547,500,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>5,000,000</b>	<b>5,000,000</b>
22020102	Local Travel & Transport - Others	5,000,000	5,000,000
<b>220202</b>	<b>Utilities General</b>	<b>300,000</b>	<b>300,000</b>
22020202	Telephone Charges	100,000	100,000
22020204	Satellites Broadcasting Access Charges	200,000	200,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>900,000</b>	<b>2,700,000</b>
22020301	Office Materials and Consumables	300,000	2,000,000
22020303	Newspapers	100,000	200,000
22020305	Printing of Non-security Documents	500,000	500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>147,700,000</b>	<b>145,900,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,300,000	3,500,000
22020402	Maintenance of Office Furniture	300,000	300,000
22020403	Maintenance of Office Building / Residential Quarters	127,000,000	127,000,000
22020404	Maintenance of Office / IT Equipment	400,000	400,000
22020405	Maintenance of Plants / Generators	9,000,000	9,000,000
22020406	Other Maintenance Services	5,700,000	5,700,000
<b>220205</b>	<b>Training - General</b>	<b>18,900,000</b>	<b>18,900,000</b>
22020501	Local Training	5,400,000	5,400,000
22020503	Manpower Planning and Other Staff Development Expenses	13,500,000	13,500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>500,000</b>	<b>100,000</b>
22020702	Information Technology Consulting	500,000	100,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>360,000,000</b>	<b>360,000,000</b>
22020801	Motor Vehicle Fuel Cost	4,000,000	4,000,000
22020803	Plant / Generator Fuel Cost	356,000,000	356,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>14,100,000</b>	<b>14,500,000</b>
22021001	Refreshment and Meals	4,000,000	4,000,000
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000
22021003	Publicity and Advertisements	-	400,000
22021006	Postage and Courier Services	100,000	100,000
22021043	Official Presents and Souvenirs	2,500,000	2,500,000
22021044	Committees and Commissions	500,000	500,000
22021053	National Councils Meetings	6,000,000	6,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>10,100,000</b>	<b>10,100,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>10,100,000</b>	<b>10,100,000</b>
22040109	Grants to Communities and NGOs	100,000	100,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22040113	Assistance and Donations General	10,000,000	10,000,000
<b>012500100200</b>	<b>Establishment and Service Matters Directorate</b>		
	<b>Recurrent Expenditure</b>	<b>496,887,000</b>	<b>540,900,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>487,287,000</b>	<b>533,700,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>265,261,000</b>	<b>289,244,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>265,261,000</b>	<b>289,244,000</b>
21010101	Salary	265,261,000	289,244,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>222,026,000</b>	<b>244,456,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>222,026,000</b>	<b>244,456,000</b>
21020103	Transport Allowance	37,285,000	42,281,000
21020104	Rent Supplement	53,052,000	57,849,000
21020105	Meal Subsidy	16,372,000	18,544,000
21020106	Utility Allowance	12,024,000	13,581,000
21020107	Entertainment	687,000	851,000
21020109	Leave Transport Grant	26,526,000	28,924,000
21020113	Hazard / Hardship Allowance	4,292,000	2,772,000
21020117	Domestic Staff Allowance	18,000,000	21,960,000
21020129	Contract Addition	100,000	100,000
21020136	Responsibility Allowance	8,022,000	5,520,000
21020137	Medical Allowance	45,665,000	52,074,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>9,600,000</b>	<b>7,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>9,600,000</b>	<b>7,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>500,000</b>
22020102	Local Travel & Transport - Others	1,000,000	500,000
<b>220202</b>	<b>Utilities General</b>	<b>400,000</b>	<b>150,000</b>
22020204	Satellites Broadcasting Access Charges	400,000	150,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,600,000</b>	<b>710,000</b>
22020301	Office Materials and Consumables	1,000,000	500,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22020305	Printing of Non-security Documents	500,000	200,000
22020309	Uniforms & Other Clothing	100,000	10,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>460,000</b>	<b>470,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	350,000	350,000
22020402	Maintenance of Office Furniture	40,000	40,000
22020403	Maintenance of Office Building / Residential Quarters	30,000	30,000
22020404	Maintenance of Office / IT Equipment	40,000	50,000
<b>220205</b>	<b>Training - General</b>	<b>1,500,000</b>	<b>1,400,000</b>
22020501	Local Training	1,500,000	1,400,000
<b>220206</b>	<b>Other Services - General</b>	<b>200,000</b>	<b>100,000</b>
22020612	Recruitment and Employment Activities	200,000	100,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>400,000</b>	<b>300,000</b>
22020801	Motor Vehicle Fuel Cost	400,000	300,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>20,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	20,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>4,020,000</b>	<b>3,520,000</b>
22021001	Refreshment and Meals	1,000,000	500,000
22021002	Honorarium and Sitting Allowance Payments	2,000,000	1,000,000
22021006	Postage and Courier Services	20,000	20,000
22021058	Public Service Reforms & SERVICOM Expenses	1,000,000	2,000,000
<b>012500100300</b>	<b>Manpower Development and Training Directorate</b>		
	<b>Recurrent Expenditure</b>	<b>96,000,000</b>	<b>70,000,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>96,000,000</b>	<b>70,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>96,000,000</b>	<b>70,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,500,000</b>	<b>3,500,000</b>
22020102	Local Travel & Transport - Others	4,500,000	3,500,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>6,000,000</b>	<b>4,500,000</b>
22020301	Office Materials and Consumables	4,500,000	3,000,000
22020305	Printing of Non-security Documents	1,500,000	1,500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,400,000</b>	<b>1,800,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	1,500,000
22020402	Maintenance of Office Furniture	400,000	300,000
<b>220205</b>	<b>Training - General</b>	<b>79,000,000</b>	<b>57,600,000</b>
22020501	Local Training	75,000,000	55,000,000
22020502	International Training	2,000,000	2,000,000
22020503	Manpower Planning and Other Staff Development Expenses	2,000,000	600,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>100,000</b>	<b>100,000</b>
22020701	Financial Consulting	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>4,000,000</b>	<b>2,500,000</b>
22021001	Refreshment and Meals	2,500,000	1,500,000
22021044	Committees and Commissions	1,500,000	1,000,000
<b>012500100400</b>	<b>Directorate of Salary and Pension Administration</b>		
	<b>Recurrent Expenditure</b>	<b>632,278,000</b>	<b>531,400,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>622,678,000</b>	<b>524,200,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>11,498,000</b>	<b>8,531,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>11,498,000</b>	<b>8,531,000</b>
21010101	Salary	11,498,000	8,531,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>611,179,000</b>	<b>515,669,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>611,179,000</b>	<b>515,669,000</b>
21020103	Transport Allowance	2,009,000	1,591,000
21020104	Rent Supplement	2,300,000	1,706,000
21020105	Meal Subsidy	884,000	703,000
21020106	Utility Allowance	628,000	496,000



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020109	Leave Transport Grant	1,150,000	853,000
21020113	Hazard / Hardship Allowance	808,000	768,000
21020117	Domestic Staff Allowance	139,000	360,000
21020136	Responsibility Allowance	681,000	631,000
21020137	Medical Allowance	2,581,000	2,047,000
21020150	NYSC Allowance	600,000,000	506,513,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>9,600,000</b>	<b>7,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>9,600,000</b>	<b>7,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000</b>	<b>1,200,000</b>
22020102	Local Travel & Transport - Others	1,500,000	1,200,000
<b>220202</b>	<b>Utilities General</b>	<b>100,000</b>	<b>100,000</b>
22020203	Internet Access Charges	100,000	100,000
22020204	Satellites Broadcasting Access Charges	-	10t
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,900,000</b>	<b>800,000</b>
22020301	Office Materials and Consumables	1,500,000	500,000
22020303	Newspapers	200,000	200,000
22020305	Printing of Non-security Documents	200,000	100,000
22020309	Uniforms & Other Clothing	-	10t
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000</b>	<b>400,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	200,000
22020402	Maintenance of Office Furniture	-	10t
22020404	Maintenance of Office / IT Equipment	500,000	200,000
<b>220205</b>	<b>Training - General</b>	<b>2,000,000</b>	<b>1,500,000</b>
22020501	Local Training	2,000,000	1,500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>1,200,000</b>	<b>1,000,000</b>
22020701	Financial Consulting	1,200,000	1,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,000,000</b>	<b>1,450,000</b>
22020801	Motor Vehicle Fuel Cost	650,000	500,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020803	Plant / Generator Fuel Cost	200,000	500,000
22020807	Lubricants and Other Oils	150,000	450,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>800,000</b>	<b>650,000</b>
22021001	Refreshment and Meals	500,000	350,000
22021003	Publicity and Advertisements	300,000	300,000
<b>012500100406</b>	<b>State Pension</b>		
	<b>Recurrent Expenditure</b>	<b>860,000,000</b>	<b>1,010,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>860,000,000</b>	<b>1,010,000,000</b>
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>860,000,000</b>	<b>1,010,000,000</b>
<b>210301</b>	<b>Social Benefits</b>	<b>860,000,000</b>	<b>1,010,000,000</b>
21030101	Gratuity	50,000,000	80,000,000
21030102	Pension	700,000,000	700,000,000
21030103	Death Benefits	50,000,000	150,000,000
21030104	Contract Staff Gratuity	60,000,000	80,000,000
<b>012500100500</b>	<b>Manpower Development Institute</b>		
	<b>Recurrent Expenditure</b>	<b>187,307,000</b>	<b>121,400,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>46,600,000</b>	<b>43,800,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>14,222,000</b>	<b>11,707,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>14,222,000</b>	<b>11,707,000</b>
21010101	Salary	14,222,000	11,707,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>32,378,000</b>	<b>32,093,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>32,378,000</b>	<b>32,093,000</b>
21020103	Transport Allowance	76,000	-
21020104	Rent Supplement	1,514,000	7,420,000
21020105	Meal Subsidy	33,000	-
21020106	Utility Allowance	25,000	-

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020108	Peculiar Allowance	464,000	417,000
21020109	Leave Transport Grant	60,000	-
21020114	Board Members Allowance	3,240,000	1,200,000
21020129	Contract Addition	-	44,000
21020137	Medical Allowance	89,000	-
21020149	Consolidated Allowance	25,122,000	19,411,000
21020152	Baggage Allowance	1,600,000	1,600,000
21020164	Consequential Increase	156,000	1,999,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>140,707,000</b>	<b>77,600,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>140,707,000</b>	<b>77,600,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000</b>	<b>2,000,000</b>
22020101	Local Travel & Transport - Training	-	2,000,000
22020102	Local Travel & Transport - Others	3,000,000	-
<b>220202</b>	<b>Utilities General</b>	<b>21,480,000</b>	<b>10,900,000</b>
22020201	Electricity Charges	20,000,000	10,000,000
22020202	Telephone Charges	500,000	200,000
22020203	Internet Access Charges	480,000	200,000
22020204	Satellites Broadcasting Access Charges	500,000	500,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>38,300,000</b>	<b>13,100,000</b>
22020301	Office Materials and Consumables	5,200,000	5,200,000
22020302	Books	1,000,000	500,000
22020303	Newspapers	100,000	100,000
22020305	Printing of Non-security Documents	1,200,000	1,200,000
22020307	Drugs, Vaccines & Medical Supplies	300,000	200,000
22020311	Foodstuff / Catering Materials Supplies	30,000,000	5,400,000
22020317	Reagents Chemicals and Cleansing Materials	500,000	500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>25,300,000</b>	<b>18,300,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	3,500,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020402	Maintenance of Office Furniture	800,000	800,000
22020403	Maintenance of Office Building / Residential Quarters	5,000,000	5,000,000
22020404	Maintenance of Office / IT Equipment	3,000,000	2,100,000
22020405	Maintenance of Plants / Generators	5,000,000	2,500,000
22020406	Other Maintenance Services	3,000,000	3,000,000
22020410	Maintenance of Street Lightings	800,000	500,000
22020411	Maintenance of Communication Equipments	700,000	500,000
22020415	Maintenance of Water Facilities	2,000,000	300,000
22020418	Maintenance of Educational Equipments	3,000,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>3,960,000</b>	<b>1,460,000</b>
22020501	Local Training	3,500,000	1,000,000
22020503	Manpower Planning and Other Staff Development Expenses	460,000	460,000
<b>220206</b>	<b>Other Services - General</b>	<b>7,850,000</b>	<b>5,850,000</b>
22020601	Security Services	4,000,000	3,000,000
22020605	Cleaning and Fumigation Services	3,650,000	2,650,000
22020612	Recruitment and Employment Activities	200,000	200,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,150,000</b>	<b>1,150,000</b>
22020701	Financial Consulting	1,500,000	500,000
22020702	Information Technology Consulting	150,000	150,000
22020703	Legal Service	500,000	500,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>23,290,000</b>	<b>16,290,000</b>
22020801	Motor Vehicle Fuel Cost	3,000,000	2,000,000
22020803	Plant / Generator Fuel Cost	20,000,000	14,000,000
22020806	Cooking Gas / Fuel Cost	50,000	50,000
22020807	Lubricants and Other Oils	240,000	240,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>15,277,000</b>	<b>8,450,000</b>
22021001	Refreshment and Meals	2,500,000	1,500,000
22021002	Honorarium and Sitting Allowance Payments	3,000,000	2,000,000
22021003	Publicity and Advertisements	500,000	350,000
22021006	Postage and Courier Services	100,000	100,000
22021008	Subscription to Professional Bodies / National Council Registration	1,000,000	500,000
22021057	Casual Workers	8,177,000	4,000,000
<b>012500100600</b>	<b>Guidance and Counselling Department</b>		
	<b>Recurrent Expenditure</b>	<b>34,100,000</b>	<b>27,100,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>2,100,000</b>	<b>2,100,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,016,000</b>	<b>1,001,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,016,000</b>	<b>1,001,000</b>
21010101	Salary	949,000	999,000
21010102	Overtime Payments	66,000	-
21010104	Salary Arrears	-	2,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>1,084,000</b>	<b>1,099,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>1,084,000</b>	<b>1,099,000</b>
21020103	Transport Allowance	256,000	256,000
21020104	Rent Supplement	190,000	200,000
21020105	Meal Subsidy	112,000	112,000
21020106	Utility Allowance	75,000	75,000
21020109	Leave Transport Grant	95,000	100,000
21020137	Medical Allowance	356,000	356,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>32,000,000</b>	<b>25,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>32,000,000</b>	<b>25,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>900,000</b>
22020101	Local Travel & Transport - Training	-	900,000
22020102	Local Travel & Transport - Others	2,000,000	-

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,700,000</b>	<b>400,000</b>
22020301	Office Materials and Consumables	1,200,000	300,000
22020303	Newspapers	500,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,800,000</b>	<b>420,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	350,000
22020404	Maintenance of Office / IT Equipment	300,000	70,000
<b>220206</b>	<b>Other Services - General</b>	<b>22,400,000</b>	<b>21,500,000</b>
22020609	Guidance and Counselling Services	8,400,000	5,000,000
22020612	Recruitment and Employment Activities	14,000,000	16,500,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,500,000</b>	<b>1,000,000</b>
22020801	Motor Vehicle Fuel Cost	2,500,000	1,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>150,000</b>	<b>30,000</b>
22020901	Bank Charges (Other than Interest)	150,000	30,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,450,000</b>	<b>750,000</b>
22021001	Refreshment and Meals	200,000	150,000
22021002	Honorarium and Sitting Allowance Payments	500,000	400,000
22021003	Publicity and Advertisements	250,000	100,000
22021043	Official Presents and Souvenirs	500,000	100,000
<b>014000100100</b>	<b>Office of the Auditor General</b>		
	<b>Recurrent Expenditure</b>	<b>128,600,000</b>	<b>89,600,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>78,900,000</b>	<b>70,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>32,799,000</b>	<b>29,298,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>32,799,000</b>	<b>29,298,000</b>
21010101	Salary	32,799,000	29,298,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>46,101,000</b>	<b>40,702,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>46,101,000</b>	<b>40,702,000</b>
21020103	Transport Allowance	5,892,000	4,366,000
21020104	Rent Supplement	6,560,000	5,860,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020105	Meal Subsidy	2,571,000	1,904,000
21020106	Utility Allowance	1,808,000	1,361,000
21020107	Entertainment	70,000	97,000
21020109	Leave Transport Grant	3,280,000	2,930,000
21020112	Inducement Allowance	14,788,000	14,788,000
21020113	Hazard / Hardship Allowance	148,000	189,000
21020117	Domestic Staff Allowance	1,800,000	2,160,000
21020136	Responsibility Allowance	1,440,000	1,440,000
21020137	Medical Allowance	7,744,000	5,608,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>49,700,000</b>	<b>19,600,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>48,900,000</b>	<b>19,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,300,000</b>	<b>2,300,000</b>
22020102	Local Travel & Transport - Others	4,300,000	2,300,000
<b>220202</b>	<b>Utilities General</b>	<b>1,520,000</b>	<b>620,000</b>
22020202	Telephone Charges	1,000,000	100,000
22020203	Internet Access Charges	420,000	420,000
22020204	Satellites Broadcasting Access Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,500,000</b>	<b>1,300,000</b>
22020301	Office Materials and Consumables	3,000,000	1,000,000
22020303	Newspapers	200,000	-
22020305	Printing of Non-security Documents	2,300,000	300,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>7,150,000</b>	<b>2,950,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000	1,800,000
22020402	Maintenance of Office Furniture	200,000	200,000
22020403	Maintenance of Office Building / Residential Quarters	200,000	200,000
22020404	Maintenance of Office / IT Equipment	250,000	250,000
22020406	Other Maintenance Services	1,500,000	500,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220205</b>	<b>Training - General</b>	<b>6,000,000</b>	<b>1,000,000</b>
22020501	Local Training	3,000,000	1,000,000
22020502	International Training	3,000,000	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>9,400,000</b>	<b>7,000,000</b>
22020709	Auditing of Accounts	9,400,000	7,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>4,000,000</b>	<b>1,000,000</b>
22020801	Motor Vehicle Fuel Cost	4,000,000	1,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>10,980,000</b>	<b>2,980,000</b>
22021001	Refreshment and Meals	1,200,000	200,000
22021002	Honorarium and Sitting Allowance Payments	2,000,000	300,000
22021003	Publicity and Advertisements	50,000	50,000
22021006	Postage and Courier Services	50,000	50,000
22021008	Subscription to Professional Bodies / National Council Registration	500,000	1,000,000
22021043	Official Presents and Souvenirs	1,000,000	100,000
22021044	Committees and Commissions	2,680,000	1,280,000
22021054	Zonal Office Operational Expenses	3,500,000	-
22021057	Casual Workers	10t	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>800,000</b>	<b>400,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>800,000</b>	<b>400,000</b>
22040109	Grants to Communities and NGOs	100,000	100,000
22040113	Assistance and Donations General	700,000	300,000
<b>014000100101</b>	<b>State Auditor General (CRFC)</b>		
	<b>Recurrent Expenditure</b>	<b>5,500,000</b>	<b>5,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,500,000</b>	<b>5,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,248,000</b>	<b>1,320,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,248,000</b>	<b>1,320,000</b>



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21010102	Overtime Payments	-	72,000
21010103	Consolidated Revenue Fund Charges - Salaries	1,248,000	1,248,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,252,000</b>	<b>4,180,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>72,000</b>	-
21020112	Inducement Allowance	72,000	-
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>4,180,000</b>	<b>4,180,000</b>
21020306	Utility Allowance (CRFC)	374,000	374,000
21020307	Entertainment Allowance (CRFC)	374,000	374,000
21020309	Leave Transport Grant (CRFC)	125,000	125,000
21020317	Domestic Staff Allowance (CRFC)	936,000	936,000
21020318	Personal Assistant Allowance (CRFC)	312,000	312,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	936,000	936,000
21020324	Newspaper Allowance (CRFC)	187,000	187,000
21020330	Accommodation Allowance (CRFC)	936,000	936,000
<b>014000200100</b>	<b>Directorate of Local Government Audit</b>		
	<b>Recurrent Expenditure</b>	<b>357,673,000</b>	<b>214,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>75,873,000</b>	<b>72,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>32,125,000</b>	<b>31,639,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>32,125,000</b>	<b>31,639,000</b>
21010101	Salary	30,877,000	31,639,000
21010103	Consolidated Revenue Fund Charges - Salaries	1,248,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>43,747,000</b>	<b>40,361,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>39,567,000</b>	<b>40,361,000</b>
21020103	Transport Allowance	5,805,000	5,128,000
21020104	Rent Supplement	6,175,000	6,328,000
21020105	Meal Subsidy	2,527,000	2,242,000
21020106	Utility Allowance	1,777,000	1,615,000
21020107	Entertainment	67,000	103,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020109	Leave Transport Grant	3,088,000	3,164,000
21020112	Inducement Allowance	3,011,000	10,895,000
21020113	Hazard / Hardship Allowance	1,786,000	909,000
21020117	Domestic Staff Allowance	1,800,000	2,520,000
21020136	Responsibility Allowance	5,875,000	960,000
21020137	Medical Allowance	7,655,000	6,498,000
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>4,180,000</b>	<b>-</b>
21020306	Utility Allowance (CRFC)	374,000	-
21020307	Entertainment Allowance (CRFC)	374,000	-
21020309	Leave Transport Grant (CRFC)	125,000	-
21020317	Domestic Staff Allowance (CRFC)	936,000	-
21020318	Personal Assistant Allowance (CRFC)	312,000	-
21020322	Motor Vehicle Maintenance Allowance (CRFC)	936,000	-
21020324	Newspaper Allowance (CRFC)	187,000	-
21020330	Accommodation Allowance (CRFC)	936,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>281,800,000</b>	<b>142,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>257,496,000</b>	<b>133,241,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>20,000,000</b>	<b>7,000,000</b>
22020102	Local Travel & Transport - Others	20,000,000	7,000,000
<b>220202</b>	<b>Utilities General</b>	<b>4,000,000</b>	<b>4,000,000</b>
22020202	Telephone Charges	2,000,000	2,000,000
22020203	Internet Access Charges	2,000,000	2,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>13,200,000</b>	<b>16,200,000</b>
22020301	Office Materials and Consumables	11,000,000	9,000,000
22020302	Books	500,000	500,000
22020303	Newspapers	400,000	400,000
22020304	Magazines & Periodicals	300,000	300,000
22020305	Printing of Non-security Documents	1,000,000	6,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>47,500,000</b>	<b>14,300,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020401	Maintenance of Motor Vehicles / Transport Equipment	30,800,000	9,000,000
22020402	Maintenance of Office Furniture	1,000,000	1,000,000
22020403	Maintenance of Office Building / Residential Quarters	7,000,000	2,000,000
22020404	Maintenance of Office / IT Equipment	4,300,000	300,000
22020405	Maintenance of Plants / Generators	4,400,000	2,000,000
<b>220205</b>	<b>Training - General</b>	<b>17,396,000</b>	<b>10,396,000</b>
22020501	Local Training	17,396,000	10,396,000
<b>220206</b>	<b>Other Services - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020603	Residential Rent	1,000,000	1,000,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>15,000,000</b>	<b>15,000,000</b>
22020709	Auditing of Accounts	15,000,000	15,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>2,400,000</b>	<b>1,900,000</b>
22020901	Bank Charges (Other than Interest)	400,000	400,000
22020902	Insurance Premium	2,000,000	1,500,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>137,000,000</b>	<b>63,445,000</b>
22021001	Refreshment and Meals	12,000,000	7,000,000
22021002	Honorarium and Sitting Allowance Payments	1,200,000	1,200,000
22021003	Publicity and Advertisements	500,000	500,000
22021004	Medical Expenses	1,300,000	1,300,000
22021043	Official Presents and Souvenirs	2,000,000	2,000,000
22021044	Committees and Commissions	35,000,000	14,400,000
22021054	Zonal Office Operational Expenses	70,000,000	30,000,000
22021057	Casual Workers	15,000,000	7,045,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>24,304,000</b>	<b>8,759,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>15,759,000</b>	<b>7,259,000</b>
22040103	Grants to Local Governments – Recurrent	5,759,000	2,759,000
22040109	Grants to Communities and NGOs	2,000,000	1,000,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22040113	Assistance and Donations General	8,000,000	3,500,000
<b>220402</b>	<b>International Grants and Contributions</b>	<b>8,545,000</b>	<b>1,500,000</b>
22040203	Grants and Contribution to International Organizations	8,545,000	1,500,000
<b>014000200101</b>	<b>Office of the Auditor General Local Government Audit (CRFC)</b>		
	<b>Recurrent Expenditure</b>	<b>5,817,000</b>	<b>5,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,817,000</b>	<b>5,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,337,000</b>	<b>1,320,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,337,000</b>	<b>1,320,000</b>
21010102	Overtime Payments	-	72,000
21010103	Consolidated Revenue Fund Charges - Salaries	1,337,000	1,248,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,480,000</b>	<b>4,180,000</b>
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>4,480,000</b>	<b>4,180,000</b>
21020306	Utility Allowance (CRFC)	401,000	374,000
21020307	Entertainment Allowance (CRFC)	401,000	374,000
21020309	Leave Transport Grant (CRFC)	134,000	125,000
21020317	Domestic Staff Allowance (CRFC)	1,003,000	936,000
21020318	Personal Assistant Allowance (CRFC)	334,000	312,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,003,000	936,000
21020324	Newspaper Allowance (CRFC)	201,000	187,000
21020330	Accommodation Allowance (CRFC)	1,003,000	936,000
<b>014000300101</b>	<b>Jigawa State Audit Service Commission</b>		
	<b>Recurrent Expenditure</b>	<b>20,000,000</b>	<b>20,000,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>20,000,000</b>	<b>20,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>19,000,000</b>	<b>19,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	1,000,000	1,000,000
<b>220202</b>	<b>Utilities General</b>	<b>2,000,000</b>	<b>2,000,000</b>

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22020201	Electricity Charges	500,000	500,000
22020202	Telephone Charges	300,000	300,000
22020203	Internet Access Charges	1,000,000	1,000,000
22020204	Satellites Broadcasting Access Charges	200,000	200,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,100,000</b>	<b>3,100,000</b>
22020301	Office Materials and Consumables	2,000,000	2,000,000
22020303	Newspapers	100,000	100,000
22020305	Printing of Non-security Documents	1,000,000	1,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,800,000</b>	<b>2,800,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	500,000
22020402	Maintenance of Office Furniture	500,000	500,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000
22020405	Maintenance of Plants / Generators	800,000	800,000
<b>220205</b>	<b>Training - General</b>	<b>2,500,000</b>	<b>2,500,000</b>
22020501	Local Training	2,500,000	2,500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>-</b>	<b>4,000,000</b>
22020709	Auditing of Accounts	-	4,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020801	Motor Vehicle Fuel Cost	500,000	500,000
22020803	Plant / Generator Fuel Cost	500,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>400,000</b>	<b>400,000</b>
22020902	Insurance Premium	300,000	300,000
22020904	Other CRF Bank Charges	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>6,200,000</b>	<b>2,200,000</b>
22021001	Refreshment and Meals	500,000	500,000
22021002	Honorarium and Sitting Allowance Payments	4,500,000	500,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22021003	Publicity and Advertisements	200,000	200,000
22021006	Postage and Courier Services	200,000	200,000
22021043	Official Presents and Souvenirs	500,000	500,000
22021044	Committees and Commissions	300,000	300,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>1,000,000</b>	<b>1,000,000</b>
22040103	Grants to Local Governments – Recurrent	500,000	500,000
22040109	Grants to Communities and NGOs	300,000	300,000
22040113	Assistance and Donations General	200,000	200,000
<b>014700100100</b>	<b>Civil Service Commission</b>		
	<b>Recurrent Expenditure</b>	<b>46,067,000</b>	<b>35,100,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>11,767,000</b>	<b>8,100,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>5,055,000</b>	<b>3,681,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>5,055,000</b>	<b>3,681,000</b>
21010101	Salary	5,055,000	3,681,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>6,712,000</b>	<b>4,419,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>6,712,000</b>	<b>4,419,000</b>
21020103	Transport Allowance	1,398,000	814,000
21020104	Rent Supplement	1,011,000	736,000
21020105	Meal Subsidy	606,000	359,000
21020106	Utility Allowance	408,000	250,000
21020109	Leave Transport Grant	506,000	368,000
21020113	Hazard / Hardship Allowance	335,000	335,000
21020114	Board Members Allowance	360,000	360,000
21020136	Responsibility Allowance	130,000	130,000
21020137	Medical Allowance	1,958,000	1,068,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>34,300,000</b>	<b>27,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>34,300,000</b>	<b>27,000,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,600,000</b>	<b>1,200,000</b>
22020102	Local Travel & Transport - Others	1,600,000	1,200,000
<b>220202</b>	<b>Utilities General</b>	<b>350,000</b>	<b>750,000</b>
22020203	Internet Access Charges	100,000	150,000
22020204	Satellites Broadcasting Access Charges	150,000	400,000
22020210	Other Utility Charges	100,000	200,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>11,800,000</b>	<b>11,800,000</b>
22020301	Office Materials and Consumables	1,800,000	1,800,000
22020305	Printing of Non-security Documents	10,000,000	10,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,700,000</b>	<b>2,900,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,000,000
22020402	Maintenance of Office Furniture	200,000	300,000
22020403	Maintenance of Office Building / Residential Quarters	200,000	300,000
22020404	Maintenance of Office / IT Equipment	300,000	300,000
<b>220205</b>	<b>Training - General</b>	<b>5,000,000</b>	<b>1,800,000</b>
22020501	Local Training	4,000,000	1,000,000
22020503	Manpower Planning and Other Staff Development Expenses	1,000,000	800,000
<b>220206</b>	<b>Other Services - General</b>	<b>700,000</b>	<b>700,000</b>
22020612	Recruitment and Employment Activities	700,000	700,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,500,000</b>	<b>700,000</b>
22020801	Motor Vehicle Fuel Cost	1,500,000	700,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>10,600,000</b>	<b>7,100,000</b>
22021001	Refreshment and Meals	5,000,000	1,600,000
22021002	Honorarium and Sitting Allowance Payments	500,000	400,000
22021003	Publicity and Advertisements	50,000	50,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021006	Postage and Courier Services	50,000	50,000
22021053	National Councils Meetings	5,000,000	4,000,000
22021057	Casual Workers	10†	1,000,000
<b>014700100101</b>	<b>Office of the Chairman and Members CSC (CRFC)</b>		
	<b>Recurrent Expenditure</b>	<b>21,328,000</b>	<b>5,900,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>21,328,000</b>	<b>5,900,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>4,903,000</b>	<b>1,420,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,903,000</b>	<b>1,420,000</b>
21010102	Overtime Payments	-	83,000
21010103	Consolidated Revenue Fund Charges - Salaries	4,903,000	1,337,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>16,425,000</b>	<b>4,480,000</b>
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>16,425,000</b>	<b>4,480,000</b>
21020306	Utility Allowance (CRFC)	1,471,000	401,000
21020307	Entertainment Allowance (CRFC)	1,471,000	401,000
21020309	Leave Transport Grant (CRFC)	490,000	134,000
21020317	Domestic Staff Allowance (CRFC)	3,677,000	1,003,000
21020318	Personal Assistant Allowance (CRFC)	1,226,000	334,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	3,677,000	1,003,000
21020324	Newspaper Allowance (CRFC)	735,000	201,000
21020330	Accommodation Allowance (CRFC)	3,677,000	1,003,000
<b>014700200100</b>	<b>Local Government Service Commission</b>		
	<b>Recurrent Expenditure</b>	<b>930,600,000</b>	<b>540,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>9,700,000</b>	<b>8,200,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>4,020,000</b>	<b>6,500,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,020,000</b>	<b>6,500,000</b>
21010101	Salary	4,020,000	1,597,000
21010103	Consolidated Revenue Fund Charges - Salaries	-	4,903,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>5,680,000</b>	<b>1,700,000</b>



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>5,680,000</b>	<b>1,700,000</b>
21020103	Transport Allowance	1,353,000	332,000
21020104	Rent Supplement	804,000	319,000
21020105	Meal Subsidy	582,000	145,000
21020106	Utility Allowance	384,000	100,000
21020109	Leave Transport Grant	402,000	160,000
21020113	Hazard / Hardship Allowance	137,000	139,000
21020136	Responsibility Allowance	60,000	60,000
21020137	Medical Allowance	1,958,000	445,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>920,900,000</b>	<b>531,800,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>915,600,000</b>	<b>528,500,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>75,000,000</b>	<b>44,978,000</b>
22020101	Local Travel & Transport - Training	60,000,000	34,978,000
22020102	Local Travel & Transport - Others	15,000,000	10,000,000
<b>220202</b>	<b>Utilities General</b>	<b>709,000</b>	<b>709,000</b>
22020203	Internet Access Charges	100,000	100,000
22020204	Satellites Broadcasting Access Charges	109,000	109,000
22020211	Postal and Courier Payments & Services	500,000	500,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>45,700,000</b>	<b>27,200,000</b>
22020301	Office Materials and Consumables	12,000,000	7,000,000
22020305	Printing of Non-security Documents	30,000,000	17,500,000
22020309	Uniforms & Other Clothing	1,400,000	1,400,000
22020317	Reagents Chemicals and Cleansing Materials	2,300,000	1,300,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>28,000,000</b>	<b>19,000,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,000,000	4,000,000
22020402	Maintenance of Office Furniture	2,000,000	2,000,000
22020403	Maintenance of Office Building / Residential Quarters	4,000,000	4,000,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020404	Maintenance of Office / IT Equipment	9,500,000	4,500,000
22020405	Maintenance of Plants / Generators	1,500,000	1,500,000
22020406	Other Maintenance Services	7,000,000	3,000,000
<b>220205</b>	<b>Training - General</b>	<b>718,833,000</b>	<b>404,173,000</b>
22020501	Local Training	638,053,000	373,393,000
22020503	Manpower Planning and Other Staff Development Expenses	80,780,000	30,780,000
<b>220206</b>	<b>Other Services - General</b>	<b>6,431,000</b>	<b>5,431,000</b>
22020603	Residential Rent	6,431,000	5,431,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>465,000</b>	<b>465,000</b>
22020702	Information Technology Consulting	465,000	465,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>9,462,000</b>	<b>6,544,000</b>
22020801	Motor Vehicle Fuel Cost	7,259,000	4,259,000
22020803	Plant / Generator Fuel Cost	2,203,000	2,285,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>30,900,000</b>	<b>19,900,000</b>
22021001	Refreshment and Meals	5,000,000	3,000,000
22021002	Honorarium and Sitting Allowance Payments	8,000,000	3,000,000
22021003	Publicity and Advertisements	8,100,000	8,100,000
22021006	Postage and Courier Services	300,000	300,000
22021043	Official Presents and Souvenirs	2,500,000	1,500,000
22021044	Committees and Commissions	7,000,000	4,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>5,300,000</b>	<b>3,300,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>5,300,000</b>	<b>3,300,000</b>
22040109	Grants to Communities and NGOs	100,000	100,000
22040113	Assistance and Donations General	5,200,000	3,200,000
<b>014700200101</b>	<b>Office of the Chairman and Members LCSC (CRFC)</b>		

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
	<b>Recurrent Expenditure</b>	<b>5,817,000</b>	<b>6,600,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,817,000</b>	<b>6,600,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,337,000</b>	<b>1,358,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,337,000</b>	<b>1,358,000</b>
21010102	Overtime Payments	-	21,000
21010103	Consolidated Revenue Fund Charges - Salaries	1,337,000	1,337,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,480,000</b>	<b>5,242,000</b>
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>4,480,000</b>	<b>5,242,000</b>
21020304	Rent Supplement Allowance (CRFC)	-	762,000
21020306	Utility Allowance (CRFC)	401,000	401,000
21020307	Entertainment Allowance (CRFC)	401,000	401,000
21020309	Leave Transport Grant (CRFC)	134,000	134,000
21020317	Domestic Staff Allowance (CRFC)	1,003,000	1,003,000
21020318	Personal Assistant Allowance (CRFC)	334,000	334,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,003,000	1,003,000
21020324	Newspaper Allowance (CRFC)	201,000	201,000
21020330	Accommodation Allowance (CRFC)	1,003,000	1,003,000
<b>014800100100</b>	<b>State Independent Electoral Commission</b>		
	<b>Recurrent Expenditure</b>	<b>1,871,100,000</b>	<b>30,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>15,400,000</b>	<b>10,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>6,393,000</b>	<b>4,166,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,393,000</b>	<b>4,166,000</b>
21010101	Salary	6,393,000	4,166,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>9,007,000</b>	<b>5,834,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>9,007,000</b>	<b>5,834,000</b>
21020103	Transport Allowance	2,004,000	1,204,000
21020104	Rent Supplement	1,279,000	833,000
21020105	Meal Subsidy	866,000	522,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020106	Utility Allowance	578,000	350,000
21020109	Leave Transport Grant	639,000	417,000
21020113	Hazard / Hardship Allowance	793,000	817,000
21020137	Medical Allowance	2,849,000	1,691,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>1,855,700,000</b>	<b>20,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>1,855,700,000</b>	<b>20,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,300,000</b>	<b>3,300,000</b>
22020102	Local Travel & Transport - Others	4,300,000	3,300,000
<b>220202</b>	<b>Utilities General</b>	<b>400,000</b>	<b>200,000</b>
22020204	Satellites Broadcasting Access Charges	250,000	100,000
22020205	Water rates & Charges	150,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,551,400,000</b>	<b>4,760,000</b>
22020301	Office Materials and Consumables	1,000,000	600,000
22020302	Books	100,000	-
22020303	Newspapers	100,000	100,000
22020305	Printing of Non-security Documents	200,000	60,000
22020316	Election Materials	1,550,000,000	4,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>31,400,000</b>	<b>3,840,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	1,000,000
22020402	Maintenance of Office Furniture	150,000	100,000
22020403	Maintenance of Office Building / Residential Quarters	25,000,000	500,000
22020404	Maintenance of Office / IT Equipment	1,000,000	100,000
22020406	Other Maintenance Services	3,000,000	2,000,000
22020410	Maintenance of Street Lightings	50,000	40,000
22020415	Maintenance of Water Facilities	200,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>2,500,000</b>	<b>100,000</b>
22020501	Local Training	2,500,000	100,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220206</b>	<b>Other Services - General</b>	<b>1,600,000</b>	<b>1,500,000</b>
22020601	Security Services	1,200,000	1,200,000
22020605	Cleaning and Fumigation Services	300,000	200,000
22020606	Land Use Charges	100,000	100,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>1,500,000</b>	<b>900,000</b>
22020703	Legal Service	500,000	200,000
22020709	Auditing of Accounts	1,000,000	700,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>4,100,000</b>	<b>3,400,000</b>
22020801	Motor Vehicle Fuel Cost	2,600,000	2,400,000
22020803	Plant / Generator Fuel Cost	1,500,000	1,000,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>258,500,000</b>	<b>2,000,000</b>
22021001	Refreshment and Meals	500,000	200,000
22021002	Honorarium and Sitting Allowance Payments	200,000	200,000
22021003	Publicity and Advertisements	100,000	50,000
22021006	Postage and Courier Services	100,000	50,000
22021047	Community Engagement, Sensitization & Mobilization Activit	257,600,000	-
22021057	Casual Workers	10f	1,500,000
<b>014800100101</b>	<b>Office of the SIEC Chairman and Members (CRFC)</b>		
	<b>Recurrent Expenditure</b>	<b>5,817,000</b>	<b>21,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,817,000</b>	<b>21,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,337,000</b>	<b>5,075,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,337,000</b>	<b>5,075,000</b>
21010102	Overtime Payments	-	172,000
21010103	Consolidated Revenue Fund Charges - Salaries	1,337,000	4,903,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,480,000</b>	<b>16,425,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>10f</b>	<b>-</b>
21020104	Rent Supplement	10f	-

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>4,480,000</b>	<b>16,425,000</b>
21020304	Rent Supplement Allowance (CRFC)	-	2,674,000
21020306	Utility Allowance (CRFC)	401,000	1,471,000
21020307	Entertainment Allowance (CRFC)	401,000	1,471,000
21020309	Leave Transport Grant (CRFC)	134,000	490,000
21020317	Domestic Staff Allowance (CRFC)	1,003,000	3,677,000
21020318	Personal Assistant Allowance (CRFC)	334,000	1,226,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,003,000	3,677,000
21020324	Newspaper Allowance (CRFC)	201,000	735,000
21020330	Accommodation Allowance (CRFC)	1,003,000	1,003,000
<b>016200100101</b>	<b>Ministry For Special Duties</b>		
	<b>Recurrent Expenditure</b>	<b>26,120,000</b>	<b>-</b>
<b>21</b>	<b>Personnel Cost</b>	<b>14,320,000</b>	<b>-</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>6,858,000</b>	<b>-</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,858,000</b>	<b>-</b>
21010101	Salary	6,858,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>7,463,000</b>	<b>-</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>7,463,000</b>	<b>-</b>
21020103	Transport Allowance	1,736,000	-
21020104	Rent Supplement	1,372,000	-
21020105	Meal Subsidy	753,000	-
21020106	Utility Allowance	512,000	-
21020109	Leave Transport Grant	686,000	-
21020137	Medical Allowance	2,403,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>11,800,000</b>	<b>-</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>11,800,000</b>	<b>-</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>-</b>
22020102	Local Travel & Transport - Others	1,000,000	-

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220202</b>	<b>Utilities General</b>	<b>1,250,000</b>	-
22020202	Telephone Charges	50,000	-
22020204	Satellites Broadcasting Access Charges	200,000	-
22020211	Postal and Courier Payments & Services	1,000,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>640,000</b>	-
22020301	Office Materials and Consumables	500,000	-
22020305	Printing of Non-security Documents	100,000	-
22020309	Uniforms & Other Clothing	40,000	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000</b>	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	-
22020402	Maintenance of Office Furniture	300,000	-
22020403	Maintenance of Office Building / Residential Quarters	300,000	-
22020404	Maintenance of Office / IT Equipment	100,000	-
22020405	Maintenance of Plants / Generators	100,000	-
22020406	Other Maintenance Services	200,000	-
<b>220205</b>	<b>Training - General</b>	<b>2,000,000</b>	-
22020501	Local Training	2,000,000	-
<b>220206</b>	<b>Other Services - General</b>	<b>1,000,000</b>	-
22020601	Security Services	1,000,000	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>400,000</b>	-
22020801	Motor Vehicle Fuel Cost	400,000	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	-
22020901	Bank Charges (Other than Interest)	100,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>3,410,000</b>	-
22021001	Refreshment and Meals	50,000	-
22021002	Honorarium and Sitting Allowance Payments	1,500,000	-
22021003	Publicity and Advertisements	50,000	-

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021043	Official Presents and Souvenirs	800,000	-
22021044	Committees and Commissions	100,000	-
22021050	Official Ceremonies and Celebrations	550,000	-
22021057	Casual Workers	360,000	-
<b>016200200100</b>	<b>State Emergency Management Agency (SEMA)</b>		
	<b>Recurrent Expenditure</b>	<b>57,280,000</b>	<b>130,800,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>19,280,000</b>	<b>20,800,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>8,285,000</b>	<b>9,371,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,285,000</b>	<b>9,371,000</b>
21010101	Salary	8,285,000	9,371,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>10,995,000</b>	<b>11,429,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>10,995,000</b>	<b>11,429,000</b>
21020103	Transport Allowance	1,406,000	1,664,000
21020104	Rent Supplement	1,657,000	1,874,000
21020105	Meal Subsidy	614,000	728,000
21020106	Utility Allowance	443,000	520,000
21020107	Entertainment	29,000	16,000
21020109	Leave Transport Grant	828,000	937,000
21020114	Board Members Allowance	3,278,000	3,278,000
21020117	Domestic Staff Allowance	720,000	36,000
21020136	Responsibility Allowance	240,000	240,000
21020137	Medical Allowance	1,780,000	2,136,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>38,000,000</b>	<b>110,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>28,000,000</b>	<b>20,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,450,000</b>	<b>3,000,000</b>
22020102	Local Travel & Transport - Others	3,450,000	3,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>8,450,000</b>	<b>8,250,000</b>
22020301	Office Materials and Consumables	3,000,000	2,800,000



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020305	Printing of Non-security Documents	400,000	400,000
22020318	Disaster Relief Materials	5,000,000	5,000,000
22020319	Artefacts Materials	50,000	50,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>6,850,000</b>	<b>4,050,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	6,000,000	3,200,000
22020402	Maintenance of Office Furniture	50,000	50,000
22020403	Maintenance of Office Building / Residential Quarters	400,000	400,000
22020404	Maintenance of Office / IT Equipment	150,000	150,000
22020405	Maintenance of Plants / Generators	100,000	100,000
22020406	Other Maintenance Services	150,000	150,000
<b>220205</b>	<b>Training - General</b>	<b>5,000,000</b>	<b>1,300,000</b>
22020501	Local Training	5,000,000	1,300,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>400,000</b>	<b>700,000</b>
22020709	Auditing of Accounts	400,000	700,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>3,800,000</b>	<b>2,650,000</b>
22021001	Refreshment and Meals	1,350,000	500,000
22021002	Honorarium and Sitting Allowance Payments	1,350,000	950,000
22021006	Postage and Courier Services	100,000	100,000
22021043	Official Presents and Souvenirs	1,000,000	1,100,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>10,000,000</b>	<b>90,000,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>10,000,000</b>	<b>90,000,000</b>
22040113	Assistance and Donations General	10,000,000	90,000,000
<b>021500100100</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>		
	<b>Recurrent Expenditure</b>	<b>342,400,000</b>	<b>353,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>319,900,000</b>	<b>334,000,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>125,064,000</b>	<b>122,499,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>125,064,000</b>	<b>122,499,000</b>
21010101	Salary	94,949,000	122,499,000
21010102	Overtime Payments	30,115,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>194,836,000</b>	<b>211,501,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>194,836,000</b>	<b>211,501,000</b>
21020103	Transport Allowance	6,974,000	10,748,000
21020104	Rent Supplement	7,119,000	10,065,000
21020105	Meal Subsidy	3,056,000	4,682,000
21020106	Utility Allowance	2,153,000	3,248,000
21020107	Entertainment	79,000	67,000
21020109	Leave Transport Grant	3,559,000	5,032,000
21020113	Hazard / Hardship Allowance	1,896,000	1,749,000
21020114	Board Members Allowance	900,000	1,080,000
21020117	Domestic Staff Allowance	2,160,000	1,800,000
21020119	Call Duty Allowance	35,279,000	24,556,000
21020122	Motor Vehicle Maintenance Allowance	240,000	240,000
21020136	Responsibility Allowance	105,000	240,000
21020137	Medical Allowance	9,080,000	14,421,000
21020149	Consolidated Allowance	109,174,000	121,439,000
21020164	Consequential Increase	13,063,000	12,135,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>22,500,000</b>	<b>19,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>22,500,000</b>	<b>18,600,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>9,500,000</b>	<b>7,500,000</b>
22020102	Local Travel & Transport - Others	9,500,000	7,500,000
<b>220202</b>	<b>Utilities General</b>	<b>325,000</b>	<b>325,000</b>
22020203	Internet Access Charges	200,000	200,000
22020204	Satellites Broadcasting Access Charges	75,000	75,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020210	Other Utility Charges	50,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,225,000</b>	<b>2,725,000</b>
22020301	Office Materials and Consumables	2,000,000	1,500,000
22020305	Printing of Non-security Documents	250,000	250,000
22020307	Drugs, Vaccines & Medical Supplies	750,000	750,000
22020309	Uniforms & Other Clothing	225,000	225,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,050,000</b>	<b>1,550,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	750,000
22020402	Maintenance of Office Furniture	100,000	100,000
22020403	Maintenance of Office Building / Residential Quarters	100,000	100,000
22020404	Maintenance of Office / IT Equipment	450,000	200,000
22020405	Maintenance of Plants / Generators	200,000	200,000
22020406	Other Maintenance Services	200,000	200,000
<b>220206</b>	<b>Other Services - General</b>	<b>600,000</b>	<b>600,000</b>
22020605	Cleaning and Fumigation Services	300,000	300,000
22020608	Rental of Plants, Equipments & Machinaries	200,000	200,000
22020611	Enumeration and Registration Exercises	100,000	100,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>200,000</b>	<b>200,000</b>
22020706	Surveying Services	100,000	100,000
22020707	Agricultural Consulting	100,000	100,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,700,000</b>	<b>300,000</b>
22020801	Motor Vehicle Fuel Cost	1,400,000	100,000
22020807	Lubricants and Other Oils	300,000	200,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	-
22020901	Bank Charges (Other than Interest)	100,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>4,800,000</b>	<b>5,400,000</b>
22021001	Refreshment and Meals	1,000,000	700,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021002	Honorarium and Sitting Allowance Payments	800,000	500,000
22021003	Publicity and Advertisements	400,000	400,000
22021006	Postage and Courier Services	200,000	200,000
22021043	Official Presents and Souvenirs	100,000	100,000
22021044	Committees and Commissions	250,000	250,000
22021046	Livestock feeding and Medicament	800,000	500,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	300,000	300,000
22021053	National Councils Meetings	150,000	150,000
22021054	Zonal Office Operational Expenses	700,000	700,000
22021057	Casual Workers	10†	1,500,000
22021065	Awards and Prizes of Excellence	100,000	100,000
<b>2203</b>	<b>LOANS AND ADVANCES</b>	-	<b>400,000</b>
<b>220301</b>	<b>Loans and Advances</b>	-	<b>400,000</b>
22030103	Refurbishing Advances	-	200,000
22030104	Correspondence Advances	-	200,000
<b>021510200100</b>	<b>Jigawa State Agricultural &amp; Rural Development Authority</b>		
	<b>Recurrent Expenditure</b>	<b>815,000,000</b>	<b>345,366,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>800,000,000</b>	<b>332,566,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>175,549,000</b>	<b>153,872,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>175,549,000</b>	<b>153,872,000</b>
21010101	Salary	175,549,000	153,872,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>624,451,000</b>	<b>178,695,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>612,451,000</b>	<b>169,002,000</b>
21020103	Transport Allowance	23,005,000	21,667,000
21020104	Rent Supplement	24,222,000	23,916,000
21020105	Meal Subsidy	10,084,000	9,541,000
21020106	Utility Allowance	7,103,000	6,818,000
21020107	Entertainment	128,000	178,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
21020109	Leave Transport Grant	12,111,000	11,958,000
21020114	Board Members Allowance	6,000,000	900,000
21020117	Domestic Staff Allowance	2,916,000	4,680,000
21020129	Contract Addition	900,000	850,000
21020136	Responsibility Allowance	800,000	960,000
21020137	Medical Allowance	29,998,000	27,506,000
21020149	Consolidated Allowance	67,583,000	55,160,000
21020164	Consequential Increase	5,600,000	4,868,000
21020173	J-Power Agro Allowance	422,000,000	-
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>12,000,000</b>	<b>9,693,000</b>
21020322	Motor Vehicle Maintenance Allowance (CRFC)	12,000,000	9,693,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>15,000,000</b>	<b>12,800,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>15,000,000</b>	<b>12,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000</b>	<b>500,000</b>
22020102	Local Travel & Transport - Others	1,500,000	500,000
<b>220202</b>	<b>Utilities General</b>	<b>350,000</b>	<b>350,000</b>
22020202	Telephone Charges	200,000	200,000
22020203	Internet Access Charges	100,000	100,000
22020206	Sewage Charges	50,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,200,000</b>	<b>1,250,000</b>
22020301	Office Materials and Consumables	1,000,000	900,000
22020303	Newspapers	100,000	100,000
22020305	Printing of Non-security Documents	850,000	150,000
22020309	Uniforms & Other Clothing	250,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,950,000</b>	<b>1,950,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,700,000	700,000
22020402	Maintenance of Office Furniture	800,000	500,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020403	Maintenance of Office Building / Residential Quarters	300,000	300,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000
22020405	Maintenance of Plants / Generators	1,900,000	200,000
22020410	Maintenance of Street Lightings	50,000	50,000
22020415	Maintenance of Water Facilities	100,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>200,000</b>	<b>200,000</b>
22020501	Local Training	200,000	200,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>1,500,000</b>	<b>1,500,000</b>
22020707	Agricultural Consulting	1,500,000	1,500,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,450,000</b>	<b>1,200,000</b>
22020801	Motor Vehicle Fuel Cost	1,250,000	1,000,000
22020803	Plant / Generator Fuel Cost	200,000	200,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>2,800,000</b>	<b>5,800,000</b>
22021001	Refreshment and Meals	500,000	500,000
22021002	Honorarium and Sitting Allowance Payments	100,000	100,000
22021003	Publicity and Advertisements	150,000	150,000
22021006	Postage and Courier Services	150,000	150,000
22021046	Livestock feeding and Medicament	100,000	100,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	400,000	400,000
22021054	Zonal Office Operational Expenses	900,000	900,000
22021057	Casual Workers	10t	3,000,000
22021060	Nutrition Activities	500,000	500,000
<b>021511511500</b>	<b>Farmers And Herdsman Board</b>		
	<b>Recurrent Expenditure</b>	<b>63,464,000</b>	<b>63,100,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>57,464,000</b>	<b>58,300,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>18,110,000</b>	<b>19,852,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>210101</b>	<b>Salaries and Wages</b>	<b>18,110,000</b>	<b>19,852,000</b>
21010101	Salary	18,110,000	19,852,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>39,354,000</b>	<b>38,448,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>39,354,000</b>	<b>38,448,000</b>
21020103	Transport Allowance	831,000	831,000
21020104	Rent Supplement	464,000	460,000
21020105	Meal Subsidy	353,000	353,000
21020106	Utility Allowance	228,000	228,000
21020109	Leave Transport Grant	232,000	230,000
21020113	Hazard / Hardship Allowance	250,000	250,000
21020114	Board Members Allowance	900,000	-
21020119	Call Duty Allowance	5,701,000	5,701,000
21020137	Medical Allowance	1,246,000	1,246,000
21020149	Consolidated Allowance	26,779,000	26,779,000
21020164	Consequential Increase	2,370,000	2,370,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>6,000,000</b>	<b>4,800,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>6,000,000</b>	<b>4,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>600,000</b>	<b>400,000</b>
22020102	Local Travel & Transport - Others	600,000	400,000
<b>220202</b>	<b>Utilities General</b>	<b>370,000</b>	<b>270,000</b>
22020201	Electricity Charges	200,000	100,000
22020203	Internet Access Charges	50,000	50,000
22020204	Satellites Broadcasting Access Charges	50,000	50,000
22020205	Water rates & Charges	50,000	50,000
22020206	Sewage Charges	20,000	20,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>650,000</b>	<b>650,000</b>
22020301	Office Materials and Consumables	500,000	500,000
22020305	Printing of Non-security Documents	100,000	100,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020317	Reagents Chemicals and Cleansing Materials	50,000	50,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,130,000</b>	<b>930,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	355,000
22020402	Maintenance of Office Furniture	50,000	50,000
22020403	Maintenance of Office Building / Residential Quarters	50,000	50,000
22020404	Maintenance of Office / IT Equipment	140,000	100,000
22020405	Maintenance of Plants / Generators	55,000	55,000
22020406	Other Maintenance Services	335,000	320,000
<b>220205</b>	<b>Training - General</b>	<b>300,000</b>	<b>300,000</b>
22020501	Local Training	300,000	300,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>300,000</b>	<b>300,000</b>
22020701	Financial Consulting	300,000	300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,200,000</b>	<b>500,000</b>
22020801	Motor Vehicle Fuel Cost	1,200,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>200,000</b>	<b>200,000</b>
22020901	Bank Charges (Other than Interest)	200,000	200,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,250,000</b>	<b>1,250,000</b>
22021001	Refreshment and Meals	200,000	500,000
22021002	Honorarium and Sitting Allowance Payments	500,000	350,000
22021003	Publicity and Advertisements	550,000	400,000
22021057	Casual Workers	-	100
<b>022000100100</b>	<b>Ministry of Finance</b>		
	<b>Recurrent Expenditure</b>	<b>2,987,100,000</b>	<b>1,956,100,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>332,600,000</b>	<b>361,100,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>180,558,000</b>	<b>200,883,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>180,558,000</b>	<b>200,883,000</b>
21010101	Salary	175,552,000	200,883,000



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21010102	Overtime Payments	5,006,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>152,042,000</b>	<b>160,217,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>152,042,000</b>	<b>160,217,000</b>
21020103	Transport Allowance	23,366,000	23,371,000
21020104	Rent Supplement	35,110,000	40,177,000
21020105	Meal Subsidy	10,210,000	10,232,000
21020106	Utility Allowance	7,637,000	7,705,000
21020107	Entertainment	897,000	872,000
21020109	Leave Transport Grant	17,555,000	20,088,000
21020112	Inducement Allowance	-	98,000
21020113	Hazard / Hardship Allowance	-	1,484,000
21020117	Domestic Staff Allowance	22,356,000	21,636,000
21020136	Responsibility Allowance	6,960,000	6,960,000
21020137	Medical Allowance	27,951,000	27,595,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>2,654,500,000</b>	<b>1,595,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>1,510,000,000</b>	<b>695,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>408,000,000</b>	<b>101,500,000</b>
22020102	Local Travel & Transport - Others	8,000,000	1,500,000
22020104	International Travel & Transport - Others	400,000,000	100,000,000
<b>220202</b>	<b>Utilities General</b>	<b>468,470,000</b>	<b>396,510,000</b>
22020201	Electricity Charges	440,000,000	370,700,000
22020203	Internet Access Charges	20,000,000	18,000,000
22020204	Satellites Broadcasting Access Charges	470,000	410,000
22020205	Water rates & Charges	8,000,000	7,400,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>21,000,000</b>	<b>7,000,000</b>
22020301	Office Materials and Consumables	6,000,000	2,000,000
22020305	Printing of Non-security Documents	15,000,000	5,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>12,600,000</b>	<b>10,320,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000	9,000,000
22020402	Maintenance of Office Furniture	600,000	320,000
22020404	Maintenance of Office / IT Equipment	2,000,000	1,000,000
<b>220205</b>	<b>Training - General</b>	<b>2,000,000</b>	<b>1,000,000</b>
22020501	Local Training	2,000,000	1,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>4,000,000</b>	<b>3,000,000</b>
22020602	Office Rent	2,000,000	1,500,000
22020603	Residential Rent	2,000,000	1,500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>452,080,000</b>	<b>77,040,000</b>
22020701	Financial Consulting	445,000,000	70,000,000
22020702	Information Technology Consulting	80,000	40,000
22020709	Auditing of Accounts	7,000,000	7,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,000,000</b>	<b>500,000</b>
22020801	Motor Vehicle Fuel Cost	2,000,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>150,000</b>	<b>80,000</b>
22020901	Bank Charges (Other than Interest)	150,000	80,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>139,700,000</b>	<b>98,050,000</b>
22021001	Refreshment and Meals	8,000,000	1,500,000
22021002	Honorarium and Sitting Allowance Payments	40,000,000	15,000,000
22021005	FAAC Meetings	10,000,000	5,000,000
22021006	Postage and Courier Services	100,000	50,000
22021008	Subscription to Professional Bodies / National Council Registration	2,600,000	500,000
22021043	Official Presents and Souvenirs	6,000,000	4,000,000
22021053	National Councils Meetings	3,000,000	2,000,000
22021069	Project / Programmes Coordination Expenses	70,000,000	70,000,000
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>1,144,500,000</b>	<b>900,000,000</b>
<b>220301</b>	<b>Loans and Advances</b>	<b>1,144,500,000</b>	<b>900,000,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22030101	Motor Cycle Advances	45,000,000	30,000,000
22030102	Bicycle Advances	10,000,000	15,000,000
22030103	Refurbishing Advances	70,000,000	85,000,000
22030106	Motor Vehicle Advance	1,002,700,000	720,000,000
22030109	Professional Advances Loan	16,800,000	50,000,000
<b>022000700100</b>	<b>Office of the Accountant General</b>		
	<b>Recurrent Expenditure</b>	<b>2,563,000,000</b>	<b>1,627,900,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>2,000,000,000</b>	<b>1,600,000,000</b>
<b>2102</b>	<b>ALLOWANCES</b>	<b>2,000,000,000</b>	<b>1,600,000,000</b>
<b>210202</b>	<b>Social Contribution</b>	<b>2,000,000,000</b>	<b>1,600,000,000</b>
21020202	20% Government Contributory Pension	2,000,000,000	1,600,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>563,000,000</b>	<b>27,900,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>563,000,000</b>	<b>27,900,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,700,000</b>	<b>2,700,000</b>
22020102	Local Travel & Transport - Others	4,700,000	2,700,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>21,000,000</b>	<b>9,400,000</b>
22020301	Office Materials and Consumables	2,000,000	400,000
22020312	Production , Publication and Circulation of Annual Financial Statement	19,000,000	9,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,750,000</b>	<b>750,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,400,000	400,000
22020402	Maintenance of Office Furniture	100,000	100,000
22020404	Maintenance of Office / IT Equipment	150,000	150,000
22020405	Maintenance of Plants / Generators	3,100,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>8,000,000</b>	<b>4,000,000</b>
22020501	Local Training	8,000,000	4,000,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>523,550,000</b>	<b>11,050,000</b>
22021001	Refreshment and Meals	900,000	500,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021002	Honorarium and Sitting Allowance Payments	8,000,000	8,000,000
22021003	Publicity and Advertisements	150,000	150,000
22021005	FAAC Meetings	4,500,000	2,400,000
22021008	Subscription to Professional Bodies / National Council Registration	10,000,000	-
22021057	Casual Workers	500,000,000	-
<b>022000700101</b>	<b>Accountant General Office (CRFC)</b>		
	<b>Recurrent Expenditure</b>	<b>58,000,000</b>	<b>60,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>6,000,000</b>	<b>6,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,248,000</b>	<b>1,248,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,248,000</b>	<b>1,248,000</b>
21010103	Consolidated Revenue Fund Charges - Salaries	1,248,000	1,248,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,752,000</b>	<b>4,752,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>572,000</b>	<b>572,000</b>
21020104	Rent Supplement	572,000	572,000
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>4,180,000</b>	<b>4,180,000</b>
21020306	Utility Allowance (CRFC)	374,000	374,000
21020307	Entertainment Allowance (CRFC)	374,000	374,000
21020309	Leave Transport Grant (CRFC)	125,000	125,000
21020317	Domestic Staff Allowance (CRFC)	936,000	936,000
21020318	Personal Assistant Allowance (CRFC)	312,000	312,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	936,000	936,000
21020324	Newspaper Allowance (CRFC)	187,000	187,000
21020330	Accommodation Allowance (CRFC)	936,000	936,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>52,000,000</b>	<b>54,000,000</b>
<b>2207</b>	<b>Transfers - Payments</b>	<b>52,000,000</b>	<b>54,000,000</b>
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>52,000,000</b>	<b>54,000,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22070103	Payment of Share of State IGR (State Taxes) to Local Governments	52,000,000	54,000,000
<b>022000700107</b>	<b>Treasury Department (Stabilization Fund Provision)</b>		
	<b>Recurrent Expenditure</b>	<b>720,000,000</b>	<b>200,000,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>720,000,000</b>	<b>200,000,000</b>
<b>2207</b>	<b>Transfers - Payments</b>	<b>720,000,000</b>	<b>200,000,000</b>
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>720,000,000</b>	<b>200,000,000</b>
22070105	Stabilization Funds	720,000,000	200,000,000
<b>022000700110</b>	<b>Debt Management Unit</b>		
	<b>Recurrent Expenditure</b>	<b>6,800,000,000</b>	<b>5,000,000,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>6,800,000,000</b>	<b>5,000,000,000</b>
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>6,800,000,000</b>	<b>5,000,000,000</b>
<b>220603</b>	<b>Repayment of Debts and Liabilities</b>	<b>6,800,000,000</b>	<b>5,000,000,000</b>
22060301	Internal Public Debts - Interest	2,700,000,000	2,700,000,000
22060302	Internal Public Debts - Principal	1,500,000,000	1,500,000,000
22060305	Contractual Liabilities	1,300,000,000	200,000,000
22060306	External Public Debts (Principal and Interest Deductions)	1,300,000,000	600,000,000
<b>022000800100</b>	<b>State Internal Revenue Service</b>		
	<b>Recurrent Expenditure</b>	<b>90,122,000</b>	<b>106,828,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>54,322,000</b>	<b>66,028,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>25,085,000</b>	<b>32,288,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>25,085,000</b>	<b>32,288,000</b>
21010101	Salary	25,085,000	32,288,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>29,236,000</b>	<b>33,740,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>29,236,000</b>	<b>33,740,000</b>
21020103	Transport Allowance	4,268,000	5,637,000
21020104	Rent Supplement	5,017,000	6,458,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020105	Meal Subsidy	1,874,000	2,474,000
21020106	Utility Allowance	1,354,000	1,748,000
21020107	Entertainment	103,000	65,000
21020109	Leave Transport Grant	2,509,000	3,229,000
21020113	Hazard / Hardship Allowance	3,021,000	3,500,000
21020114	Board Members Allowance	930,000	931,000
21020117	Domestic Staff Allowance	2,520,000	1,440,000
21020136	Responsibility Allowance	2,300,000	960,000
21020137	Medical Allowance	5,341,000	7,299,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>35,800,000</b>	<b>40,800,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>35,800,000</b>	<b>40,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>6,300,000</b>	<b>6,500,000</b>
22020102	Local Travel & Transport - Others	6,000,000	6,500,000
22020103	International Travel & Transport - Training	300,000	-
<b>220202</b>	<b>Utilities General</b>	<b>550,000</b>	<b>2,100,000</b>
22020203	Internet Access Charges	-	500,000
22020204	Satellites Broadcasting Access Charges	500,000	600,000
22020210	Other Utility Charges	50,000	1,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>8,850,000</b>	<b>8,450,000</b>
22020301	Office Materials and Consumables	1,650,000	2,500,000
22020303	Newspapers	500,000	150,000
22020305	Printing of Non-security Documents	2,700,000	1,800,000
22020306	Printing of Security Documents	4,000,000	4,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,650,000</b>	<b>4,750,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000	2,000,000
22020402	Maintenance of Office Furniture	250,000	250,000
22020403	Maintenance of Office Building / Residential Quarters	1,500,000	2,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020404	Maintenance of Office / IT Equipment	150,000	200,000
22020406	Other Maintenance Services	250,000	300,000
<b>220205</b>	<b>Training - General</b>	<b>1,200,000</b>	<b>1,500,000</b>
22020501	Local Training	1,200,000	1,500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020702	Information Technology Consulting	1,000,000	1,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,500,000</b>	<b>1,000,000</b>
22020801	Motor Vehicle Fuel Cost	2,500,000	1,000,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>10,750,000</b>	<b>15,500,000</b>
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000
22021003	Publicity and Advertisements	2,000,000	2,000,000
22021008	Subscription to Professional Bodies / National Council Registration	5,000,000	10,000,000
22021044	Committees and Commissions	1,450,000	1,000,000
22021047	Community Engagement, Sensitization & Mobilization Activit	1,300,000	1,500,000
<b>022000800101</b>	<b>Office of the Chairman State Internal Revenue Service (CRFC)</b>		
	<b>Recurrent Expenditure</b>	<b>5,817,000</b>	<b>5,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,817,000</b>	<b>5,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,337,000</b>	<b>1,320,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,337,000</b>	<b>1,320,000</b>
21010102	Overtime Payments	-	72,000
21010103	Consolidated Revenue Fund Charges - Salaries	1,337,000	1,248,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,480,000</b>	<b>4,180,000</b>
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>4,480,000</b>	<b>4,180,000</b>
21020306	Utility Allowance (CRFC)	401,000	374,000
21020307	Entertainment Allowance (CRFC)	401,000	374,000
21020309	Leave Transport Grant (CRFC)	134,000	125,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020317	Domestic Staff Allowance (CRFC)	1,003,000	936,000
21020318	Personal Assistant Allowance (CRFC)	334,000	312,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,003,000	936,000
21020324	Newspaper Allowance (CRFC)	201,000	187,000
21020330	Accommodation Allowance (CRFC)	1,003,000	936,000
<b>022200100100</b>	<b>Ministry of Commerce, Industries and Co-operatives</b>		
	<b>Recurrent Expenditure</b>	<b>99,421,000</b>	<b>91,790,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>80,521,000</b>	<b>77,700,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>34,965,000</b>	<b>39,557,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>34,965,000</b>	<b>39,557,000</b>
21010101	Salary	34,965,000	39,557,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>45,556,000</b>	<b>38,143,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>45,556,000</b>	<b>38,143,000</b>
21020103	Transport Allowance	6,487,000	7,172,000
21020104	Rent Supplement	6,993,000	7,911,000
21020105	Meal Subsidy	2,840,000	3,138,000
21020106	Utility Allowance	2,005,000	2,200,000
21020107	Entertainment	32,000	49,000
21020109	Leave Transport Grant	3,496,000	3,956,000
21020113	Hazard / Hardship Allowance	12,186,000	1,186,000
21020114	Board Members Allowance	1,620,000	1,620,000
21020117	Domestic Staff Allowance	720,000	756,000
21020136	Responsibility Allowance	720,000	720,000
21020137	Medical Allowance	8,457,000	9,436,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>18,900,000</b>	<b>14,090,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>18,900,000</b>	<b>14,090,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>6,200,000</b>	<b>4,200,000</b>
22020102	Local Travel & Transport - Others	6,200,000	4,200,000



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,150,000</b>	<b>2,190,000</b>
22020301	Office Materials and Consumables	2,000,000	2,000,000
22020306	Printing of Security Documents	1,000,000	90,000
22020309	Uniforms & Other Clothing	150,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,690,000</b>	<b>4,390,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,790,000	3,690,000
22020402	Maintenance of Office Furniture	300,000	200,000
22020404	Maintenance of Office / IT Equipment	600,000	500,000
<b>220205</b>	<b>Training - General</b>	<b>600,000</b>	<b>500,000</b>
22020501	Local Training	600,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>150,000</b>	<b>150,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
22020902	Insurance Premium	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>3,110,000</b>	<b>2,660,000</b>
22021001	Refreshment and Meals	500,000	400,000
22021002	Honorarium and Sitting Allowance Payments	600,000	500,000
22021003	Publicity and Advertisements	200,000	200,000
22021006	Postage and Courier Services	100,000	50,000
22021043	Official Presents and Souvenirs	200,000	200,000
22021050	Official Ceremonies and Celebrations	200,000	200,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	600,000	500,000
22021053	National Councils Meetings	600,000	500,000
22021068	Governing Council Expenses	110,000	110,000
<b>022200100200</b>	<b>Mineral Resources Development Agency</b>		
	<b>Recurrent Expenditure</b>	<b>19,372,000</b>	<b>15,355,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>15,772,000</b>	<b>12,900,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>7,264,000</b>	<b>5,666,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,264,000</b>	<b>5,666,000</b>

**Jigawa State Government of Nigeria**  
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**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
21010101	Salary	7,264,000	5,666,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>8,508,000</b>	<b>7,234,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>8,508,000</b>	<b>7,234,000</b>
21020103	Transport Allowance	1,370,000	1,003,000
21020104	Rent Supplement	1,453,000	1,133,000
21020105	Meal Subsidy	598,000	439,000
21020106	Utility Allowance	423,000	319,000
21020107	Entertainment	32,000	41,000
21020109	Leave Transport Grant	726,000	567,000
21020114	Board Members Allowance	1,490,000	1,490,000
21020117	Domestic Staff Allowance	396,000	756,000
21020136	Responsibility Allowance	240,000	240,000
21020137	Medical Allowance	1,780,000	1,246,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>3,600,000</b>	<b>2,455,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>3,600,000</b>	<b>2,455,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,300,000</b>	<b>1,300,000</b>
22020101	Local Travel & Transport - Training	-	1,300,000
22020102	Local Travel & Transport - Others	1,300,000	-
<b>220202</b>	<b>Utilities General</b>	<b>-</b>	<b>50,000</b>
22020203	Internet Access Charges	-	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>700,000</b>	<b>300,000</b>
22020301	Office Materials and Consumables	400,000	200,000
22020305	Printing of Non-security Documents	300,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>-</b>	<b>100,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	100,000
<b>220205</b>	<b>Training - General</b>	<b>200,000</b>	<b>52,000</b>
22020501	Local Training	200,000	52,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>-</b>	<b>300,000</b>

**Jigawa State Government of Nigeria**  
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**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22020709	Auditing of Accounts	-	300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>500,000</b>	<b>100,000</b>
22020801	Motor Vehicle Fuel Cost	500,000	100,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>3,000</b>	<b>3,000</b>
22020901	Bank Charges (Other than Interest)	3,000	3,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>897,000</b>	<b>250,000</b>
22021001	Refreshment and Meals	500,000	100,000
22021003	Publicity and Advertisements	197,000	50,000
22021043	Official Presents and Souvenirs	200,000	100,000
<b>022200100300</b>	<b>State Investment Promotion Agency</b>		
	<b>Recurrent Expenditure</b>	<b>24,875,000</b>	<b>21,523,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>6,875,000</b>	<b>7,323,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>3,529,000</b>	<b>3,995,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,529,000</b>	<b>3,995,000</b>
21010101	Salary	3,529,000	3,995,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>3,346,000</b>	<b>3,329,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>3,346,000</b>	<b>3,329,000</b>
21020103	Transport Allowance	749,000	706,000
21020104	Rent Supplement	706,000	799,000
21020105	Meal Subsidy	328,000	311,000
21020106	Utility Allowance	231,000	223,000
21020109	Leave Transport Grant	353,000	399,000
21020137	Medical Allowance	979,000	890,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>18,000,000</b>	<b>14,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>18,000,000</b>	<b>14,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000</b>	<b>3,000,000</b>
22020102	Local Travel & Transport - Others	3,000,000	3,000,000
<b>220202</b>	<b>Utilities General</b>	<b>2,000,000</b>	<b>550,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020203	Internet Access Charges	450,000	300,000
22020211	Postal and Courier Payments & Services	50,000	250,000
22020212	Service-wide Internet Access Charges	1,500,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>600,000</b>	<b>1,680,000</b>
22020301	Office Materials and Consumables	-	1,000,000
22020303	Newspapers	100,000	200,000
22020305	Printing of Non-security Documents	500,000	480,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,200,000</b>	<b>1,370,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	920,000
22020404	Maintenance of Office / IT Equipment	700,000	450,000
<b>220205</b>	<b>Training - General</b>	<b>600,000</b>	<b>300,000</b>
22020501	Local Training	600,000	300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,500,000</b>	<b>1,200,000</b>
22020801	Motor Vehicle Fuel Cost	2,500,000	1,200,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>7,100,000</b>	<b>6,100,000</b>
22021001	Refreshment and Meals	1,500,000	1,500,000
22021002	Honorarium and Sitting Allowance Payments	4,500,000	3,500,000
22021003	Publicity and Advertisements	1,000,000	1,000,000
22021006	Postage and Courier Services	100,000	100,000
<b>022700600100</b>	<b>Jigawa State Agency for Youth Empowerment and Employment</b>		
	<b>Recurrent Expenditure</b>	<b>128,640,000</b>	<b>86,700,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>75,840,000</b>	<b>74,100,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>38,588,000</b>	<b>37,120,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>38,588,000</b>	<b>37,120,000</b>
21010101	Salary	36,206,000	37,120,000
21010102	Overtime Payments	2,382,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>37,252,000</b>	<b>36,980,000</b>

**Jigawa State Government of Nigeria**  
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**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>37,252,000</b>	<b>36,980,000</b>
21020103	Transport Allowance	8,407,000	8,327,000
21020104	Rent Supplement	7,241,000	7,424,000
21020105	Meal Subsidy	3,637,000	3,633,000
21020106	Utility Allowance	2,460,000	2,494,000
21020107	Entertainment	16,000	-
21020109	Leave Transport Grant	3,621,000	3,712,000
21020113	Hazard / Hardship Allowance	85,000	85,000
21020117	Domestic Staff Allowance	36,000	-
21020137	Medical Allowance	11,750,000	11,305,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>52,800,000</b>	<b>12,600,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>52,800,000</b>	<b>12,250,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,200,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	1,200,000	1,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,200,000</b>	<b>950,000</b>
22020301	Office Materials and Consumables	750,000	600,000
22020305	Printing of Non-security Documents	450,000	350,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>8,100,000</b>	<b>2,000,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	650,000	500,000
22020402	Maintenance of Office Furniture	300,000	300,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000
22020404	Maintenance of Office / IT Equipment	400,000	400,000
22020405	Maintenance of Plants / Generators	800,000	-
22020406	Other Maintenance Services	450,000	300,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	5,000,000	-
<b>220205</b>	<b>Training - General</b>	<b>30,200,000</b>	<b>500,000</b>
22020501	Local Training	200,000	500,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020502	International Training	30,000,000	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>3,300,000</b>	<b>800,000</b>
22020801	Motor Vehicle Fuel Cost	1,800,000	400,000
22020803	Plant / Generator Fuel Cost	1,500,000	400,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>8,700,000</b>	<b>6,900,000</b>
22021001	Refreshment and Meals	3,000,000	-
22021002	Honorarium and Sitting Allowance Payments	1,500,000	300,000
22021044	Committees and Commissions	200,000	400,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	4,000,000	4,000,000
22021057	Casual Workers	10†	2,200,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>-</b>	<b>350,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>-</b>	<b>350,000</b>
22040103	Grants to Local Governments – Recurrent	-	200,000
22040109	Grants to Communities and NGOs	-	150,000
<b>023400100100</b>	<b>Ministry of Works &amp; Transport</b>		
	<b>Recurrent Expenditure</b>	<b>4,496,438,000</b>	<b>4,213,150,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>167,138,000</b>	<b>182,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>88,783,000</b>	<b>100,522,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>88,783,000</b>	<b>100,522,000</b>
21010101	Salary	88,783,000	100,522,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>78,354,000</b>	<b>81,478,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>78,354,000</b>	<b>81,478,000</b>
21020103	Transport Allowance	14,274,000	14,374,000
21020104	Rent Supplement	17,757,000	20,104,000
21020105	Meal Subsidy	6,256,000	6,319,000
21020106	Utility Allowance	4,562,000	4,601,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020107	Entertainment	261,000	214,000
21020109	Leave Transport Grant	8,878,000	10,052,000
21020113	Hazard / Hardship Allowance	124,000	829,000
21020117	Domestic Staff Allowance	6,840,000	5,400,000
21020129	Contract Addition	8,000	100,000
21020136	Responsibility Allowance	1,680,000	1,680,000
21020137	Medical Allowance	17,714,000	17,803,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>4,329,300,000</b>	<b>4,031,150,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>4,329,200,000</b>	<b>4,031,100,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,500,000</b>	<b>8,500,000</b>
22020102	Local Travel & Transport - Others	3,500,000	8,500,000
<b>220202</b>	<b>Utilities General</b>	<b>350,000</b>	<b>150,000</b>
22020204	Satellites Broadcasting Access Charges	350,000	150,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000</b>	<b>2,500,000</b>
22020301	Office Materials and Consumables	1,500,000	2,000,000
22020305	Printing of Non-security Documents	500,000	500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,321,800,000</b>	<b>4,018,000,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	1,000,000
22020402	Maintenance of Office Furniture	800,000	500,000
22020403	Maintenance of Office Building / Residential Quarters	600,000	500,000
22020404	Maintenance of Office / IT Equipment	600,000	400,000
22020407	Maintenance of Airports	200,000,000	70,000,000
22020410	Maintenance of Street Lightings	4,115,300,000	3,945,600,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	3,000,000	-
<b>220205</b>	<b>Training - General</b>	<b>400,000</b>	<b>250,000</b>
22020501	Local Training	400,000	250,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>250,000</b>	<b>1,000,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020801	Motor Vehicle Fuel Cost	250,000	1,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>200,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	200,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>700,000</b>	<b>600,000</b>
22021001	Refreshment and Meals	600,000	500,000
22021003	Publicity and Advertisements	100,000	100,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>100,000</b>	<b>50,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>100,000</b>	<b>50,000</b>
22040113	Assistance and Donations General	100,000	50,000
<b>023400400100</b>	<b>Jigawa Roads Maintenance Agency</b>		
	<b>Recurrent Expenditure</b>	<b>32,489,000</b>	<b>30,110,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>16,929,000</b>	<b>13,460,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>7,217,000</b>	<b>5,626,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,217,000</b>	<b>5,626,000</b>
21010101	Salary	7,217,000	5,626,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>9,711,000</b>	<b>7,834,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>9,711,000</b>	<b>7,834,000</b>
21020103	Transport Allowance	1,866,000	1,441,000
21020104	Rent Supplement	1,443,000	1,125,000
21020105	Meal Subsidy	809,000	627,000
21020106	Utility Allowance	550,000	431,000
21020107	Entertainment	16,000	16,000
21020109	Leave Transport Grant	722,000	563,000
21020113	Hazard / Hardship Allowance	118,000	136,000
21020114	Board Members Allowance	1,260,000	1,260,000
21020117	Domestic Staff Allowance	36,000	36,000
21020136	Responsibility Allowance	310,000	240,000
21020137	Medical Allowance	2,581,000	1,958,000



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>22</b>	<b>Other Recurrent Cost</b>	<b>15,560,000</b>	<b>16,650,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>15,560,000</b>	<b>16,650,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000</b>	<b>600,000</b>
22020102	Local Travel & Transport - Others	200,000	600,000
<b>220202</b>	<b>Utilities General</b>	<b>288,000</b>	<b>114,000</b>
22020204	Satellites Broadcasting Access Charges	288,000	114,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>200,000</b>	<b>200,000</b>
22020301	Office Materials and Consumables	100,000	100,000
22020305	Printing of Non-security Documents	100,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>14,050,000</b>	<b>13,500,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,600,000	1,000,000
22020402	Maintenance of Office Furniture	100,000	100,000
22020403	Maintenance of Office Building / Residential Quarters	50,000	50,000
22020404	Maintenance of Office / IT Equipment	100,000	150,000
22020405	Maintenance of Plants / Generators	100,000	100,000
22020413	Minor Road Maintenance	12,000,000	12,000,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	100,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>50,000</b>	<b>100,000</b>
22020501	Local Training	50,000	100,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>50,000</b>	<b>50,000</b>
22020701	Financial Consulting	50,000	50,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>100,000</b>	<b>150,000</b>
22020803	Plant / Generator Fuel Cost	100,000	150,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>80,000</b>	<b>86,000</b>
22020901	Bank Charges (Other than Interest)	80,000	86,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>542,000</b>	<b>1,850,000</b>

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22021001	Refreshment and Meals	240,000	140,000
22021002	Honorarium and Sitting Allowance Payments	200,000	400,000
22021003	Publicity and Advertisements	100,000	100,000
22021006	Postage and Courier Services	2,000	10,000
22021057	Casual Workers	10†	1,200,000
<b>023400800300</b>	<b>Rural Electricity Board</b>		
	<b>Recurrent Expenditure</b>	<b>629,027,000</b>	<b>619,510,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>29,027,000</b>	<b>23,135,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>13,612,000</b>	<b>11,099,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>13,612,000</b>	<b>11,099,000</b>
21010101	Salary	13,612,000	11,099,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>15,415,000</b>	<b>12,036,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>15,415,000</b>	<b>12,036,000</b>
21020103	Transport Allowance	2,635,000	2,111,000
21020104	Rent Supplement	2,722,000	2,220,000
21020105	Meal Subsidy	1,159,000	933,000
21020106	Utility Allowance	822,000	666,000
21020107	Entertainment	32,000	16,000
21020109	Leave Transport Grant	1,361,000	1,110,000
21020113	Hazard / Hardship Allowance	10†	55,000
21020114	Board Members Allowance	1,980,000	1,980,000
21020117	Domestic Staff Allowance	72,000	36,000
21020136	Responsibility Allowance	936,000	240,000
21020137	Medical Allowance	3,383,000	2,670,000
21020162	Lawyers Domestic staff Allowance	312,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>600,000,000</b>	<b>596,375,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>600,000,000</b>	<b>596,375,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>700,000</b>	<b>650,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020102	Local Travel & Transport - Others	700,000	650,000
<b>220202</b>	<b>Utilities General</b>	<b>100,000</b>	<b>50,000</b>
22020204	Satellites Broadcasting Access Charges	100,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>670,000</b>	<b>550,000</b>
22020301	Office Materials and Consumables	400,000	400,000
22020303	Newspapers	200,000	20,000
22020305	Printing of Non-security Documents	20,000	30,000
22020309	Uniforms & Other Clothing	50,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>29,600,000</b>	<b>25,035,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	1,000,000
22020404	Maintenance of Office / IT Equipment	600,000	500,000
22020405	Maintenance of Plants / Generators	28,000,000	23,535,000
<b>220205</b>	<b>Training - General</b>	<b>50,000</b>	<b>300,000</b>
22020501	Local Training	50,000	300,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>400,000</b>	<b>700,000</b>
22020701	Financial Consulting	50,000	300,000
22020704	Engineering Services	50,000	300,000
22020709	Auditing of Accounts	300,000	100,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>567,610,000</b>	<b>568,500,000</b>
22020801	Motor Vehicle Fuel Cost	500,000	500,000
22020803	Plant / Generator Fuel Cost	557,475,000	540,000,000
22020807	Lubricants and Other Oils	9,635,000	28,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>10,000</b>	<b>10,000</b>
22020901	Bank Charges (Other than Interest)	10,000	10,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>860,000</b>	<b>580,000</b>
22021001	Refreshment and Meals	60,000	-
22021002	Honorarium and Sitting Allowance Payments	200,000	200,000
22021006	Postage and Courier Services	50,000	30,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021008	Subscription to Professional Bodies / National Council Registration	500,000	50,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	50,000	300,000
<b>023400900100</b>	<b>Fire Service Directorate</b>		
	<b>Recurrent Expenditure</b>	<b>92,847,000</b>	<b>97,200,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>83,247,000</b>	<b>90,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>38,085,000</b>	<b>42,339,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>38,085,000</b>	<b>42,339,000</b>
21010101	Salary	38,085,000	42,339,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>45,162,000</b>	<b>47,661,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>45,162,000</b>	<b>47,661,000</b>
21020103	Transport Allowance	7,666,000	8,374,000
21020104	Rent Supplement	7,617,000	8,468,000
21020105	Meal Subsidy	3,371,000	3,689,000
21020106	Utility Allowance	2,356,000	2,596,000
21020107	Entertainment	16,000	16,000
21020109	Leave Transport Grant	3,808,000	4,234,000
21020112	Inducement Allowance	-	4,000
21020113	Hazard / Hardship Allowance	4,975,000	4,093,000
21020117	Domestic Staff Allowance	36,000	36,000
21020120	Shift Duty Allowance	5,010,000	5,045,000
21020136	Responsibility Allowance	240,000	240,000
21020137	Medical Allowance	10,059,000	10,860,000
21020156	Professional Teaching Allowance	7,000	7,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>9,600,000</b>	<b>7,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>9,600,000</b>	<b>7,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>780,000</b>	<b>140,000</b>
22020102	Local Travel & Transport - Others	100,000	140,000
22020103	International Travel & Transport - Training	680,000	-

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220203</b>	<b>Materials and Supplies - General</b>	-	<b>600,000</b>
22020301	Office Materials and Consumables	-	600,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,050,000</b>	<b>1,400,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,600,000	1,200,000
22020402	Maintenance of Office Furniture	50,000	50,000
22020403	Maintenance of Office Building / Residential Quarters	50,000	50,000
22020404	Maintenance of Office / IT Equipment	50,000	50,000
22020406	Other Maintenance Services	-	50,000
22020415	Maintenance of Water Facilities	300,000	-
<b>220205</b>	<b>Training - General</b>	<b>500,000</b>	<b>270,000</b>
22020501	Local Training	500,000	270,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>6,000,000</b>	<b>4,650,000</b>
22020801	Motor Vehicle Fuel Cost	4,600,000	3,400,000
22020803	Plant / Generator Fuel Cost	100,000	100,000
22020807	Lubricants and Other Oils	1,300,000	1,150,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>20,000</b>	<b>20,000</b>
22020901	Bank Charges (Other than Interest)	20,000	20,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>250,000</b>	<b>120,000</b>
22021001	Refreshment and Meals	200,000	100,000
22021003	Publicity and Advertisements	50,000	20,000
<b>023800100100</b>	<b>Ministry of Budget and Economic Planning</b>		
	<b>Recurrent Expenditure</b>	<b>211,549,000</b>	<b>94,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>41,549,000</b>	<b>45,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>17,413,000</b>	<b>17,708,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>17,413,000</b>	<b>17,708,000</b>
21010101	Salary	17,413,000	17,708,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>24,135,000</b>	<b>27,292,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>24,135,000</b>	<b>27,292,000</b>
21020103	Transport Allowance	2,901,000	2,891,000
21020104	Rent Supplement	3,483,000	3,542,000
21020105	Meal Subsidy	1,269,000	1,264,000
21020106	Utility Allowance	917,000	912,000
21020107	Entertainment	67,000	77,000
21020109	Leave Transport Grant	1,741,000	1,771,000
21020111	In-lieu of Overtime / Agency Allowance	7,670,000	9,000,000
21020113	Hazard / Hardship Allowance	239,000	1,425,000
21020117	Domestic Staff Allowance	1,800,000	1,800,000
21020136	Responsibility Allowance	399,000	960,000
21020137	Medical Allowance	3,650,000	3,650,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>170,000,000</b>	<b>49,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>170,000,000</b>	<b>48,900,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>6,000,000</b>	<b>3,000,000</b>
22020102	Local Travel & Transport - Others	6,000,000	3,000,000
<b>220202</b>	<b>Utilities General</b>	<b>1,250,000</b>	<b>240,000</b>
22020202	Telephone Charges	400,000	40,000
22020203	Internet Access Charges	250,000	100,000
22020204	Satellites Broadcasting Access Charges	600,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>26,950,000</b>	<b>4,563,000</b>
22020301	Office Materials and Consumables	6,000,000	1,513,000
22020302	Books	150,000	50,000
22020303	Newspapers	200,000	-
22020304	Magazines & Periodicals	150,000	50,000
22020305	Printing of Non-security Documents	20,000,000	2,900,000
22020309	Uniforms & Other Clothing	400,000	-
22020317	Reagents Chemicals and Cleansing Materials	50,000	50,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>26,000,000</b>	<b>2,750,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020401	Maintenance of Motor Vehicles / Transport Equipment	12,000,000	2,000,000
22020402	Maintenance of Office Furniture	500,000	50,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	-
22020404	Maintenance of Office / IT Equipment	5,000,000	500,000
22020405	Maintenance of Plants / Generators	7,000,000	200,000
22020426	Maintenance of Electricity/Solar Power	1,000,000	-
<b>220205</b>	<b>Training - General</b>	<b>12,000,000</b>	<b>10,300,000</b>
22020501	Local Training	2,000,000	300,000
22020504	Public Financial Management Core Group Activities	10,000,000	10,000,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,500,000</b>	<b>482,000</b>
22020702	Information Technology Consulting	2,000,000	100,000
22020710	Research and Documentation	500,000	382,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>9,000,000</b>	<b>1,700,000</b>
22020801	Motor Vehicle Fuel Cost	5,000,000	-
22020803	Plant / Generator Fuel Cost	4,000,000	1,700,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>200,000</b>	<b>20,000</b>
22020901	Bank Charges (Other than Interest)	200,000	20,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>86,100,000</b>	<b>25,845,000</b>
22021001	Refreshment and Meals	4,000,000	1,380,000
22021002	Honorarium and Sitting Allowance Payments	2,000,000	300,000
22021003	Publicity and Advertisements	500,000	48,000
22021006	Postage and Courier Services	600,000	60,000
22021008	Subscription to Professional Bodies / National Council Registration	1,000,000	100,000
22021014	Annual Planning & Budget Processes Expenses and Administration	35,000,000	5,387,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	10,000,000	350,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021053	National Councils Meetings	6,000,000	-
22021057	Casual Workers	10†	720,000
22021060	Nutrition Activities	2,000,000	1,000,000
22021067	SOCU Social Investment Programme Interventions	15,000,000	2,500,000
22021069	Project / Programmes Coordination Expenses	10,000,000	14,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	-	<b>100,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	-	<b>100,000</b>
22040109	Grants to Communities and NGOs	-	100,000
<b>023800100103</b>	<b>Office of the Permanent Secretary (Contingency Fund Provision)</b>		
	<b>Recurrent Expenditure</b>	<b>10,000,000,000</b>	<b>1,200,000,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>10,000,000,000</b>	<b>1,200,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>10,000,000,000</b>	<b>1,200,000,000</b>
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>10,000,000,000</b>	<b>1,200,000,000</b>
22021041	Contingency	10,000,000,000	1,200,000,000
<b>023800100200</b>	<b>Economic Planning Board</b>		
	<b>Recurrent Expenditure</b>	<b>30,000,000</b>	<b>18,000,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>30,000,000</b>	<b>18,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>30,000,000</b>	<b>18,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	<b>2,000,000</b>
22020102	Local Travel & Transport - Others	-	2,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	-	<b>1,000,000</b>
22020801	Motor Vehicle Fuel Cost	-	1,000,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>30,000,000</b>	<b>15,000,000</b>
22021001	Refreshment and Meals	-	1,000,000
22021002	Honorarium and Sitting Allowance Payments	30,000,000	6,000,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	-	8,000,000



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>023800100301</b>	<b>Jigawa State Residents Identity Management Agency (JISRIMA)</b>		
	<b>Recurrent Expenditure</b>	<b>52,812,000</b>	-
<b>21</b>	<b>Personnel Cost</b>	<b>2,812,000</b>	-
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,017,000</b>	-
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,017,000</b>	-
21010101	Salary	1,017,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>1,794,000</b>	-
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>1,794,000</b>	-
21020103	Transport Allowance	316,000	-
21020104	Rent Supplement	203,000	-
21020105	Meal Subsidy	137,000	-
21020106	Utility Allowance	92,000	-
21020109	Leave Transport Grant	102,000	-
21020111	In-lieu of Overtime / Agency Allowance	500,000	-
21020137	Medical Allowance	445,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>50,000,000</b>	-
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>50,000,000</b>	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>5,000,000</b>	-
22020102	Local Travel & Transport - Others	5,000,000	-
<b>220202</b>	<b>Utilities General</b>	<b>6,200,000</b>	-
22020202	Telephone Charges	500,000	-
22020203	Internet Access Charges	5,000,000	-
22020204	Satellites Broadcasting Access Charges	500,000	-
22020211	Postal and Courier Payments & Services	200,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>6,000,000</b>	-
22020301	Office Materials and Consumables	5,000,000	-
22020305	Printing of Non-security Documents	1,000,000	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,800,000</b>	-

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	-
22020402	Maintenance of Office Furniture	500,000	-
22020403	Maintenance of Office Building / Residential Quarters	500,000	-
22020404	Maintenance of Office / IT Equipment	2,000,000	-
22020405	Maintenance of Plants / Generators	2,000,000	-
22020406	Other Maintenance Services	1,800,000	-
22020411	Maintenance of Communication Equipments	2,000,000	-
<b>220205</b>	<b>Training - General</b>	<b>3,000,000</b>	-
22020501	Local Training	2,000,000	-
22020503	Manpower Planning and Other Staff Development Expenses	1,000,000	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>4,000,000</b>	-
22020702	Information Technology Consulting	3,000,000	-
22020709	Auditing of Accounts	1,000,000	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>8,000,000</b>	-
22020801	Motor Vehicle Fuel Cost	3,000,000	-
22020803	Plant / Generator Fuel Cost	5,000,000	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>500,000</b>	-
22020901	Bank Charges (Other than Interest)	500,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>6,500,000</b>	-
22021001	Refreshment and Meals	1,000,000	-
22021002	Honorarium and Sitting Allowance Payments	1,000,000	-
22021003	Publicity and Advertisements	2,000,000	-
22021006	Postage and Courier Services	500,000	-
22021043	Official Presents and Souvenirs	2,000,000	-
<b>023800200100</b>	<b>Jigawa State Bureau of Statistics (JSBS)</b>		
	<b>Recurrent Expenditure</b>	<b>39,454,000</b>	<b>24,600,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>24,454,000</b>	<b>18,800,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>12,510,000</b>	<b>9,490,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>12,510,000</b>	<b>9,490,000</b>
21010101	Salary	12,510,000	9,490,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>11,943,000</b>	<b>9,310,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>11,943,000</b>	<b>9,310,000</b>
21020103	Transport Allowance	2,227,000	1,664,000
21020104	Rent Supplement	2,502,000	1,898,000
21020105	Meal Subsidy	981,000	734,000
21020106	Utility Allowance	697,000	520,000
21020107	Entertainment	16,000	-
21020109	Leave Transport Grant	1,251,000	949,000
21020113	Hazard / Hardship Allowance	1,185,000	1,210,000
21020117	Domestic Staff Allowance	36,000	-
21020136	Responsibility Allowance	200,000	200,000
21020137	Medical Allowance	2,849,000	2,136,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>15,000,000</b>	<b>5,800,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>14,970,000</b>	<b>5,720,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>800,000</b>
22020102	Local Travel & Transport - Others	2,000,000	800,000
<b>220202</b>	<b>Utilities General</b>	<b>1,150,000</b>	<b>500,000</b>
22020202	Telephone Charges	20,000	20,000
22020203	Internet Access Charges	1,000,000	350,000
22020204	Satellites Broadcasting Access Charges	80,000	80,000
22020205	Water rates & Charges	50,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>550,000</b>	<b>1,100,000</b>
22020301	Office Materials and Consumables	250,000	350,000
22020302	Books	50,000	50,000
22020305	Printing of Non-security Documents	250,000	700,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,540,000</b>	<b>1,590,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	1,000,000
22020402	Maintenance of Office Furniture	50,000	50,000
22020404	Maintenance of Office / IT Equipment	390,000	450,000
22020406	Other Maintenance Services	100,000	90,000
<b>220205</b>	<b>Training - General</b>	<b>5,500,000</b>	<b>250,000</b>
22020501	Local Training	5,500,000	250,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,850,000</b>	<b>650,000</b>
22020801	Motor Vehicle Fuel Cost	1,700,000	500,000
22020803	Plant / Generator Fuel Cost	150,000	150,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>80,000</b>
22020901	Bank Charges (Other than Interest)	50,000	80,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,330,000</b>	<b>750,000</b>
22021001	Refreshment and Meals	430,000	250,000
22021002	Honorarium and Sitting Allowance Payments	120,000	120,000
22021003	Publicity and Advertisements	200,000	200,000
22021006	Postage and Courier Services	30,000	30,000
22021008	Subscription to Professional Bodies / National Council Registration	550,000	150,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>30,000</b>	<b>80,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>30,000</b>	<b>80,000</b>
22040109	Grants to Communities and NGOs	30,000	80,000
<b>025200100100</b>	<b>Ministry of Water Resources</b>		
	<b>Recurrent Expenditure</b>	<b>4,685,311,000</b>	<b>2,826,400,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>20,711,000</b>	<b>24,400,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>10,422,000</b>	<b>12,521,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>10,422,000</b>	<b>12,521,000</b>
21010101	Salary	10,422,000	12,521,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
<b>2102</b>	<b>ALLOWANCES</b>	<b>10,289,000</b>	<b>11,879,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>10,289,000</b>	<b>11,879,000</b>
21020103	Transport Allowance	2,056,000	2,384,000
21020104	Rent Supplement	2,084,000	2,504,000
21020105	Meal Subsidy	894,000	1,039,000
21020106	Utility Allowance	621,000	719,000
21020107	Entertainment	16,000	16,000
21020109	Leave Transport Grant	1,042,000	1,252,000
21020113	Hazard / Hardship Allowance	170,000	160,000
21020117	Domestic Staff Allowance	360,000	360,000
21020136	Responsibility Allowance	286,000	240,000
21020137	Medical Allowance	2,759,000	3,205,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>4,664,600,000</b>	<b>2,802,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>4,663,900,000</b>	<b>2,801,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	2,000,000	1,000,000
<b>220202</b>	<b>Utilities General</b>	<b>1,200,000</b>	<b>1,500,000</b>
22020203	Internet Access Charges	200,000	200,000
22020204	Satellites Broadcasting Access Charges	200,000	200,000
22020210	Other Utility Charges	700,000	1,000,000
22020211	Postal and Courier Payments & Services	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>152,100,000</b>	<b>128,368,000</b>
22020301	Office Materials and Consumables	1,300,000	1,000,000
22020303	Newspapers	300,000	300,000
22020305	Printing of Non-security Documents	500,000	500,000
22020314	Water Treatment Chemicals	150,000,000	126,568,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,504,450,000</b>	<b>2,665,882,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,500,000	1,232,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020402	Maintenance of Office Furniture	500,000	250,000
22020404	Maintenance of Office / IT Equipment	450,000	400,000
22020405	Maintenance of Plants / Generators	4,500,000,000	2,664,000,000
<b>220205</b>	<b>Training - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020501	Local Training	1,000,000	1,000,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>300,000</b>	<b>300,000</b>
22020704	Engineering Services	300,000	300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>500,000</b>	<b>300,000</b>
22020801	Motor Vehicle Fuel Cost	500,000	300,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>150,000</b>	<b>150,000</b>
22020901	Bank Charges (Other than Interest)	150,000	150,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>2,200,000</b>	<b>3,300,000</b>
22021001	Refreshment and Meals	1,200,000	600,000
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000
22021003	Publicity and Advertisements	500,000	500,000
22021057	Casual Workers	10†	1,700,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>700,000</b>	<b>200,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>700,000</b>	<b>200,000</b>
22040109	Grants to Communities and NGOs	200,000	200,000
22040113	Assistance and Donations General	500,000	-
<b>025210200100</b>	<b>Jigawa state Water Board</b>		
	<b>Recurrent Expenditure</b>	<b>235,136,000</b>	<b>205,372,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>190,136,000</b>	<b>175,272,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>85,965,000</b>	<b>78,187,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>85,965,000</b>	<b>78,187,000</b>
21010101	Salary	85,965,000	78,187,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>104,171,000</b>	<b>97,086,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>104,171,000</b>	<b>97,086,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020103	Transport Allowance	17,154,000	14,646,000
21020104	Rent Supplement	17,193,000	15,637,000
21020105	Meal Subsidy	7,525,000	6,432,000
21020106	Utility Allowance	5,303,000	4,562,000
21020107	Entertainment	58,000	86,000
21020109	Leave Transport Grant	8,597,000	7,819,000
21020111	In-lieu of Overtime / Agency Allowance	22,900,000	25,130,000
21020113	Hazard / Hardship Allowance	262,000	87,000
21020114	Board Members Allowance	1,000,000	1,260,000
21020117	Domestic Staff Allowance	1,116,000	1,836,000
21020136	Responsibility Allowance	720,000	720,000
21020137	Medical Allowance	22,343,000	18,871,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>45,000,000</b>	<b>30,100,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>45,000,000</b>	<b>30,100,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,600,000</b>	<b>1,600,000</b>
22020102	Local Travel & Transport - Others	2,600,000	1,600,000
<b>220202</b>	<b>Utilities General</b>	<b>300,000</b>	<b>300,000</b>
22020203	Internet Access Charges	200,000	200,000
22020204	Satellites Broadcasting Access Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,300,000</b>	<b>1,200,000</b>
22020301	Office Materials and Consumables	800,000	700,000
22020303	Newspapers	100,000	100,000
22020305	Printing of Non-security Documents	1,400,000	400,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>20,060,000</b>	<b>13,550,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,500,000	2,000,000
22020402	Maintenance of Office Furniture	200,000	200,000
22020403	Maintenance of Office Building / Residential Quarters	1,160,000	1,150,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020404	Maintenance of Office / IT Equipment	200,000	200,000
22020405	Maintenance of Plants / Generators	10,000,000	6,000,000
22020406	Other Maintenance Services	1,500,000	1,500,000
22020415	Maintenance of Water Facilities	3,000,000	2,000,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	500,000	500,000
<b>220205</b>	<b>Training - General</b>	<b>2,500,000</b>	<b>2,500,000</b>
22020501	Local Training	2,500,000	2,500,000
<b>220206</b>	<b>Other Services - General</b>	<b>200,000</b>	<b>200,000</b>
22020601	Security Services	100,000	100,000
22020605	Cleaning and Fumigation Services	100,000	100,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>4,000,000</b>	<b>1,900,000</b>
22020801	Motor Vehicle Fuel Cost	4,000,000	1,900,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>12,990,000</b>	<b>8,800,000</b>
22021001	Refreshment and Meals	1,690,000	1,000,000
22021002	Honorarium and Sitting Allowance Payments	1,000,000	300,000
22021003	Publicity and Advertisements	1,200,000	400,000
22021006	Postage and Courier Services	100,000	100,000
22021057	Casual Workers	9,000,000	7,000,000
<b>025210300100</b>	<b>Rural Water Supply and Sanitation Agency</b>		
	<b>Recurrent Expenditure</b>	<b>46,074,000</b>	<b>40,300,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>36,274,000</b>	<b>33,100,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>17,591,000</b>	<b>15,410,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>17,591,000</b>	<b>15,410,000</b>
21010101	Salary	17,591,000	15,410,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>18,683,000</b>	<b>17,691,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>18,683,000</b>	<b>17,691,000</b>



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020103	Transport Allowance	3,062,000	2,669,000
21020104	Rent Supplement	3,518,000	3,082,000
21020105	Meal Subsidy	1,346,000	1,174,000
21020106	Utility Allowance	973,000	855,000
21020107	Entertainment	61,000	77,000
21020109	Leave Transport Grant	1,759,000	1,541,000
21020111	In-lieu of Overtime / Agency Allowance	979,000	1,273,000
21020113	Hazard / Hardship Allowance	31,000	31,000
21020114	Board Members Allowance	1,260,000	1,260,000
21020117	Domestic Staff Allowance	1,116,000	1,476,000
21020136	Responsibility Allowance	750,000	960,000
21020137	Medical Allowance	3,828,000	3,294,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>9,800,000</b>	<b>7,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>9,800,000</b>	<b>7,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	2,000,000	1,000,000
<b>220202</b>	<b>Utilities General</b>	<b>400,000</b>	<b>430,000</b>
22020202	Telephone Charges	20,000	20,000
22020203	Internet Access Charges	20,000	20,000
22020204	Satellites Broadcasting Access Charges	40,000	40,000
22020210	Other Utility Charges	300,000	300,000
22020211	Postal and Courier Payments & Services	20,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>600,000</b>	<b>600,000</b>
22020301	Office Materials and Consumables	300,000	300,000
22020303	Newspapers	50,000	50,000
22020305	Printing of Non-security Documents	50,000	50,000
22020309	Uniforms & Other Clothing	200,000	200,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,750,000</b>	<b>770,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	500,000
22020402	Maintenance of Office Furniture	50,000	50,000
22020403	Maintenance of Office Building / Residential Quarters	50,000	50,000
22020404	Maintenance of Office / IT Equipment	50,000	100,000
22020415	Maintenance of Water Facilities	100,000	70,000
<b>220205</b>	<b>Training - General</b>	<b>100,000</b>	<b>100,000</b>
22020501	Local Training	100,000	100,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>200,000</b>	<b>-</b>
22020709	Auditing of Accounts	200,000	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,300,000</b>	<b>1,000,000</b>
22020801	Motor Vehicle Fuel Cost	1,300,000	1,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>2,000</b>	<b>2,000</b>
22020901	Bank Charges (Other than Interest)	2,000	2,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>3,448,000</b>	<b>3,098,000</b>
22021001	Refreshment and Meals	700,000	700,000
22021003	Publicity and Advertisements	730,000	730,000
22021004	Medical Expenses	20,000	20,000
22021006	Postage and Courier Services	50,000	100,000
22021044	Committees and Commissions	48,000	48,000
22021047	Community Engagement, Sensitization & Mobilization Activit	400,000	500,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	1,500,000	1,000,000
22021057	Casual Workers	10†	-
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>-</b>	<b>200,000</b>
<b>220301</b>	<b>Loans and Advances</b>	<b>-</b>	<b>200,000</b>
22030109	Professional Advances Loan	-	200,000
<b>025210400100</b>	<b>Small Town Water Supply Agency</b>		
	<b>Recurrent Expenditure</b>	<b>199,527,000</b>	<b>205,961,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>21</b>	<b>Personnel Cost</b>	<b>181,527,000</b>	<b>192,011,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>78,168,000</b>	<b>76,259,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>78,168,000</b>	<b>76,259,000</b>
21010101	Salary	78,168,000	76,259,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>103,359,000</b>	<b>115,752,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>103,359,000</b>	<b>115,752,000</b>
21020103	Transport Allowance	17,517,000	18,267,000
21020104	Rent Supplement	15,634,000	15,252,000
21020105	Meal Subsidy	7,738,000	8,078,000
21020106	Utility Allowance	5,431,000	5,679,000
21020107	Entertainment	16,000	16,000
21020109	Leave Transport Grant	7,817,000	7,626,000
21020110	Overtime	-	9,795,000
21020111	In-lieu of Overtime / Agency Allowance	23,523,000	25,714,000
21020113	Hazard / Hardship Allowance	219,000	200,000
21020114	Board Members Allowance	2,400,000	1,260,000
21020117	Domestic Staff Allowance	36,000	36,000
21020136	Responsibility Allowance	330,000	240,000
21020137	Medical Allowance	22,699,000	23,589,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>18,000,000</b>	<b>13,950,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>17,800,000</b>	<b>13,750,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,300,000</b>	<b>1,070,000</b>
22020102	Local Travel & Transport - Others	1,300,000	1,070,000
<b>220202</b>	<b>Utilities General</b>	<b>250,000</b>	<b>300,000</b>
22020202	Telephone Charges	250,000	250,000
22020211	Postal and Courier Payments & Services	-	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,450,000</b>	<b>3,850,000</b>
22020301	Office Materials and Consumables	3,000,000	2,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020303	Newspapers	150,000	100,000
22020305	Printing of Non-security Documents	2,000,000	1,500,000
22020309	Uniforms & Other Clothing	100,000	50,000
22020317	Reagents Chemicals and Cleansing Materials	200,000	200,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>7,100,000</b>	<b>5,450,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,800,000	1,800,000
22020402	Maintenance of Office Furniture	100,000	50,000
22020404	Maintenance of Office / IT Equipment	200,000	100,000
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000
22020406	Other Maintenance Services	3,000,000	2,500,000
<b>220205</b>	<b>Training - General</b>	<b>1,000,000</b>	<b>680,000</b>
22020501	Local Training	1,000,000	680,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>450,000</b>	<b>450,000</b>
22020701	Financial Consulting	450,000	450,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,300,000</b>	<b>1,300,000</b>
22020803	Plant / Generator Fuel Cost	1,300,000	1,300,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>900,000</b>	<b>600,000</b>
22021001	Refreshment and Meals	800,000	600,000
22021006	Postage and Courier Services	100,000	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>200,000</b>	<b>200,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>200,000</b>	<b>200,000</b>
22040103	Grants to Local Governments – Recurrent	-	100,000
22040113	Assistance and Donations General	200,000	100,000
<b>026000100100</b>	<b>Ministry of Lands, Housing, Urban &amp; Regional Planning Development</b>		
	<b>Recurrent Expenditure</b>	<b>101,153,000</b>	<b>92,932,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>21</b>	<b>Personnel Cost</b>	<b>86,203,000</b>	<b>78,532,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>44,223,000</b>	<b>40,838,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>44,223,000</b>	<b>40,838,000</b>
21010101	Salary	44,223,000	40,838,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>41,980,000</b>	<b>37,694,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>41,980,000</b>	<b>37,694,000</b>
21020103	Transport Allowance	8,440,000	7,492,000
21020104	Rent Supplement	8,845,000	8,168,000
21020105	Meal Subsidy	3,705,000	3,304,000
21020106	Utility Allowance	2,630,000	2,337,000
21020107	Entertainment	97,000	70,000
21020109	Leave Transport Grant	4,422,000	4,084,000
21020113	Hazard / Hardship Allowance	281,000	287,000
21020117	Domestic Staff Allowance	2,160,000	1,800,000
21020129	Contract Addition	60,000	60,000
21020136	Responsibility Allowance	480,000	480,000
21020137	Medical Allowance	10,860,000	9,614,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>14,950,000</b>	<b>14,400,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>14,950,000</b>	<b>14,400,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000</b>	<b>1,500,000</b>
22020102	Local Travel & Transport - Others	1,500,000	1,500,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,800,000</b>	<b>2,300,000</b>
22020301	Office Materials and Consumables	1,500,000	1,500,000
22020303	Newspapers	300,000	300,000
22020305	Printing of Non-security Documents	2,000,000	500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,100,000</b>	<b>2,100,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	800,000	800,000
22020402	Maintenance of Office Furniture	350,000	350,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020403	Maintenance of Office Building / Residential Quarters	250,000	250,000
22020404	Maintenance of Office / IT Equipment	450,000	450,000
22020405	Maintenance of Plants / Generators	250,000	250,000
<b>220205</b>	<b>Training - General</b>	<b>500,000</b>	<b>500,000</b>
22020501	Local Training	500,000	500,000
<b>220206</b>	<b>Other Services - General</b>	<b>500,000</b>	<b>500,000</b>
22020601	Security Services	500,000	500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>300,000</b>	<b>300,000</b>
22020706	Surveying Services	300,000	300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>700,000</b>	<b>700,000</b>
22020801	Motor Vehicle Fuel Cost	700,000	700,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>5,450,000</b>	<b>6,400,000</b>
22021001	Refreshment and Meals	1,000,000	1,500,000
22021002	Honorarium and Sitting Allowance Payments	1,900,000	1,900,000
22021003	Publicity and Advertisements	500,000	400,000
22021006	Postage and Courier Services	250,000	250,000
22021008	Subscription to Professional Bodies / National Council Registration	500,000	500,000
22021044	Committees and Commissions	800,000	1,350,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	500,000	500,000
<b>026000200100</b>	<b>Jigawa State Housing Authority</b>		
	<b>Recurrent Expenditure</b>	<b>42,636,000</b>	<b>33,482,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>17,636,000</b>	<b>12,482,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>8,132,000</b>	<b>6,135,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,132,000</b>	<b>6,135,000</b>
21010101	Salary	8,132,000	6,135,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
<b>2102</b>	<b>ALLOWANCES</b>	<b>9,504,000</b>	<b>6,347,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>9,504,000</b>	<b>6,347,000</b>
21020103	Transport Allowance	1,543,000	1,030,000
21020104	Rent Supplement	1,626,000	1,227,000
21020105	Meal Subsidy	671,000	450,000
21020106	Utility Allowance	471,000	319,000
21020107	Entertainment	16,000	16,000
21020109	Leave Transport Grant	813,000	614,000
21020114	Board Members Allowance	2,040,000	1,080,000
21020117	Domestic Staff Allowance	36,000	36,000
21020136	Responsibility Allowance	240,000	240,000
21020137	Medical Allowance	2,047,000	1,335,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>25,000,000</b>	<b>21,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>24,750,000</b>	<b>20,750,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	2,000,000	1,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,300,000</b>	<b>1,800,000</b>
22020301	Office Materials and Consumables	1,800,000	1,500,000
22020305	Printing of Non-security Documents	500,000	300,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,500,000</b>	<b>2,700,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,800,000	1,200,000
22020402	Maintenance of Office Furniture	350,000	350,000
22020403	Maintenance of Office Building / Residential Quarters	850,000	840,000
22020404	Maintenance of Office / IT Equipment	200,000	60,000
22020405	Maintenance of Plants / Generators	300,000	250,000
<b>220205</b>	<b>Training - General</b>	<b>500,000</b>	<b>500,000</b>
22020501	Local Training	500,000	500,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220206</b>	<b>Other Services - General</b>	<b>600,000</b>	<b>600,000</b>
22020601	Security Services	600,000	600,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,150,000</b>	<b>1,835,000</b>
22020703	Legal Service	1,250,000	1,245,000
22020704	Engineering Services	500,000	400,000
22020706	Surveying Services	400,000	190,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,400,000</b>	<b>700,000</b>
22020801	Motor Vehicle Fuel Cost	1,000,000	500,000
22020803	Plant / Generator Fuel Cost	400,000	200,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>6,700,000</b>	<b>6,700,000</b>
22020901	Bank Charges (Other than Interest)	200,000	200,000
22020912	Other Refunds	6,500,000	6,500,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>5,600,000</b>	<b>4,915,000</b>
22021001	Refreshment and Meals	1,800,000	1,500,000
22021002	Honorarium and Sitting Allowance Payments	1,500,000	1,315,000
22021003	Publicity and Advertisements	350,000	350,000
22021006	Postage and Courier Services	250,000	250,000
22021008	Subscription to Professional Bodies / National Council Registration	200,000	200,000
22021044	Committees and Commissions	1,000,000	1,000,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	500,000	300,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>250,000</b>	<b>250,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>250,000</b>	<b>250,000</b>
22040109	Grants to Communities and NGOs	250,000	250,000
<b>026000300100</b>	<b>Urban Development Board</b>		
	<b>Recurrent Expenditure</b>	<b>87,247,000</b>	<b>82,733,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>67,247,000</b>	<b>64,233,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>32,537,000</b>	<b>30,204,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>32,537,000</b>	<b>30,204,000</b>



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21010101	Salary	32,537,000	30,204,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>34,710,000</b>	<b>34,029,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>34,710,000</b>	<b>34,029,000</b>
21020103	Transport Allowance	7,829,000	7,342,000
21020104	Rent Supplement	6,507,000	6,041,000
21020105	Meal Subsidy	3,392,000	3,176,000
21020106	Utility Allowance	2,305,000	2,152,000
21020107	Entertainment	16,000	32,000
21020109	Leave Transport Grant	3,254,000	3,020,000
21020113	Hazard / Hardship Allowance	113,000	253,000
21020114	Board Members Allowance	-	900,000
21020117	Domestic Staff Allowance	36,000	396,000
21020136	Responsibility Allowance	396,000	480,000
21020137	Medical Allowance	10,860,000	10,237,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>20,000,000</b>	<b>18,500,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>20,000,000</b>	<b>18,500,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000</b>	<b>1,500,000</b>
22020102	Local Travel & Transport - Others	1,500,000	1,500,000
<b>220202</b>	<b>Utilities General</b>	<b>180,000</b>	<b>180,000</b>
22020203	Internet Access Charges	100,000	100,000
22020204	Satellites Broadcasting Access Charges	80,000	80,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,550,000</b>	<b>1,050,000</b>
22020303	Newspapers	400,000	400,000
22020305	Printing of Non-security Documents	1,000,000	500,000
22020309	Uniforms & Other Clothing	150,000	150,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,800,000</b>	<b>5,300,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	1,000,000
22020402	Maintenance of Office Furniture	250,000	250,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020403	Maintenance of Office Building / Residential Quarters	700,000	700,000
22020404	Maintenance of Office / IT Equipment	700,000	700,000
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000
22020406	Other Maintenance Services	1,000,000	500,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	1,150,000	1,150,000
<b>220205</b>	<b>Training - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020501	Local Training	1,000,000	1,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>600,000</b>	<b>600,000</b>
22020601	Security Services	600,000	600,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>3,800,000</b>	<b>3,800,000</b>
22020704	Engineering Services	1,500,000	1,500,000
22020705	Architectural Services	1,300,000	1,300,000
22020706	Surveying Services	1,000,000	1,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,980,000</b>	<b>1,980,000</b>
22020801	Motor Vehicle Fuel Cost	1,500,000	1,500,000
22020803	Plant / Generator Fuel Cost	480,000	480,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>3,540,000</b>	<b>3,040,000</b>
22021001	Refreshment and Meals	1,400,000	900,000
22021002	Honorarium and Sifting Allowance Payments	600,000	600,000
22021003	Publicity and Advertisements	500,000	500,000
22021006	Postage and Courier Services	40,000	40,000
22021007	Welfare Packages	1,000,000	1,000,000
<b>026000400100</b>	<b>Dutse Capital Development Authority (DCDA)</b>		
	<b>Recurrent Expenditure</b>	<b>149,919,000</b>	<b>153,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>111,919,000</b>	<b>98,000,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>48,618,000</b>	<b>40,656,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>48,618,000</b>	<b>40,656,000</b>
21010101	Salary	48,618,000	40,656,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>63,301,000</b>	<b>57,344,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>63,301,000</b>	<b>57,344,000</b>
21020103	Transport Allowance	10,756,000	6,867,000
21020104	Rent Supplement	6,808,000	4,794,000
21020105	Meal Subsidy	4,636,000	2,955,000
21020106	Utility Allowance	3,083,000	1,960,000
21020109	Leave Transport Grant	3,404,000	2,397,000
21020113	Hazard / Hardship Allowance	4,628,000	5,200,000
21020114	Board Members Allowance	800,000	950,000
21020136	Responsibility Allowance	190,000	300,000
21020137	Medical Allowance	15,400,000	9,881,000
21020149	Consolidated Allowance	12,687,000	20,482,000
21020164	Consequential Increase	909,000	1,558,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>38,000,000</b>	<b>55,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>37,600,000</b>	<b>54,600,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>800,000</b>	<b>800,000</b>
22020102	Local Travel & Transport - Others	800,000	800,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,100,000</b>	<b>2,100,000</b>
22020301	Office Materials and Consumables	1,300,000	1,300,000
22020303	Newspapers	50,000	50,000
22020305	Printing of Non-security Documents	250,000	250,000
22020309	Uniforms & Other Clothing	500,000	500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,000,000</b>	<b>5,000,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	3,000,000
22020416	Maintenance of Parks / Gardens	2,000,000	2,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220205</b>	<b>Training - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020501	Local Training	1,000,000	1,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>5,400,000</b>	<b>5,400,000</b>
22020610	Environmental Services	5,400,000	5,400,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>350,000</b>	<b>350,000</b>
22020709	Auditing of Accounts	350,000	350,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>20,500,000</b>	<b>15,500,000</b>
22020801	Motor Vehicle Fuel Cost	20,000,000	15,000,000
22020803	Plant / Generator Fuel Cost	500,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>2,400,000</b>	<b>24,400,000</b>
22021001	Refreshment and Meals	500,000	500,000
22021002	Honorarium and Sitting Allowance Payments	200,000	200,000
22021003	Publicity and Advertisements	800,000	800,000
22021044	Committees and Commissions	400,000	400,000
22021047	Community Engagement, Sensitization & Mobilization Activit	500,000	500,000
22021057	Casual Workers	10†	22,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>400,000</b>	<b>400,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>400,000</b>	<b>400,000</b>
22040113	Assistance and Donations General	400,000	400,000
<b>031800500100</b>	<b>High Court of Justice</b>		
	<b>Recurrent Expenditure</b>	<b>1,337,596,000</b>	<b>913,716,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>726,596,000</b>	<b>533,496,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>173,032,000</b>	<b>235,808,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>173,032,000</b>	<b>235,808,000</b>
21010101	Salary	141,387,000	156,249,000
21010103	Consolidated Revenue Fund Charges - Salaries	31,645,000	19,559,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21010104	Salary Arrears	-	60,000,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>553,565,000</b>	<b>297,688,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>484,134,000</b>	<b>262,768,000</b>
21020103	Transport Allowance	42,756,000	34,375,000
21020104	Rent Supplement	47,789,000	34,375,000
21020105	Meal Subsidy	25,654,000	20,625,000
21020106	Utility Allowance	42,756,000	34,375,000
21020107	Entertainment	6,726,000	6,684,000
21020109	Leave Transport Grant	28,250,000	15,054,000
21020113	Hazard / Hardship Allowance	10,668,000	10,264,000
21020115	Journal Allowance	1,694,000	-
21020117	Domestic Staff Allowance	8,120,000	7,903,000
21020118	Personal Assistant Allowance	400,000	-
21020122	Motor Vehicle Maintenance Allowance	1,036,000	-
21020124	Newspaper Allowance	1,608,000	1,759,000
21020126	Members Recess Allowance	25,500,000	-
21020128	Rural Posting Allowance	34,978,000	34,375,000
21020133	Security Allowance	8,969,000	-
21020136	Responsibility Allowance	300,000	-
21020137	Medical Allowance	30,387,000	20,625,000
21020138	Furniture Allowance	34,978,000	34,375,000
21020140	Outfit/Robe Allowance	8,840,000	7,980,000
21020142	Judges / Lawyers Consolidated Allowance	122,725,000	-
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>69,430,000</b>	<b>34,921,000</b>
21020303	Transport Allowance (CRFC)	-	4,303,000
21020304	Rent Supplement Allowance (CRFC)	-	4,303,000
21020305	Meal Subsidy (CRFC)	-	2,582,000
21020306	Utility Allowance (CRFC)	374,000	4,303,000
21020307	Entertainment Allowance (CRFC)	374,000	1,522,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
21020309	Leave Transport Grant (CRFC)	125,000	1,956,000
21020313	Harzard / Hardship (CRFC)	-	861,000
21020317	Domestic Staff Allowance (CRFC)	936,000	2,283,000
21020318	Personal Assistant Allowance (CRFC)	312,000	-
21020322	Motor Vehicle Maintenance Allowance (CRFC)	936,000	-
21020324	Newspaper Allowance (CRFC)	187,000	761,000
21020328	Rural Posting Allowance (CRFC)	-	4,303,000
21020330	Accommodation Allowance (CRFC)	936,000	-
21020334	Furniture Allowance (CRFC)	-	4,303,000
21020337	Medical Allowance (CRFC)	-	2,582,000
21020340	Outfit / Robe Allowance (CRFC)	65,250,000	861,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>611,000,000</b>	<b>380,220,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>610,000,000</b>	<b>379,220,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>250,000,000</b>	<b>130,000,000</b>
22020102	Local Travel & Transport - Others	100,000,000	60,000,000
22020104	International Travel & Transport - Others	150,000,000	70,000,000
<b>220202</b>	<b>Utilities General</b>	<b>13,900,000</b>	<b>6,220,000</b>
22020201	Electricity Charges	7,900,000	4,000,000
22020202	Telephone Charges	2,000,000	260,000
22020203	Internet Access Charges	2,000,000	1,000,000
22020204	Satellites Broadcasting Access Charges	2,000,000	860,000
22020205	Water rates & Charges	-	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>15,500,000</b>	<b>13,100,000</b>
22020301	Office Materials and Consumables	7,000,000	7,000,000
22020302	Books	1,000,000	100,000
22020303	Newspapers	1,500,000	2,000,000
22020305	Printing of Non-security Documents	6,000,000	4,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>73,000,000</b>	<b>78,000,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000	10,000,000
22020402	Maintenance of Office Furniture	1,000,000	500,000
22020403	Maintenance of Office Building / Residential Quarters	50,000,000	60,000,000
22020404	Maintenance of Office / IT Equipment	1,500,000	500,000
22020405	Maintenance of Plants / Generators	7,500,000	5,000,000
22020406	Other Maintenance Services	3,000,000	2,000,000
<b>220205</b>	<b>Training - General</b>	<b>98,000,000</b>	<b>62,000,000</b>
22020501	Local Training	40,000,000	32,000,000
22020502	International Training	58,000,000	30,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>12,000,000</b>	<b>17,000,000</b>
22020601	Security Services	6,000,000	6,000,000
22020602	Office Rent	1,000,000	-
22020604	Security Vote (Including Operations)	-	1,000,000
22020613	State Court Witnesses	5,000,000	10,000,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,500,000</b>	<b>1,100,000</b>
22020703	Legal Service	2,000,000	1,000,000
22020712	Dock Brief	500,000	100,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>50,000,000</b>	<b>40,000,000</b>
22020801	Motor Vehicle Fuel Cost	10,000,000	5,000,000
22020803	Plant / Generator Fuel Cost	40,000,000	35,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>500,000</b>	<b>500,000</b>
22020901	Bank Charges (Other than Interest)	500,000	500,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>94,600,000</b>	<b>31,300,000</b>
22021001	Refreshment and Meals	10,000,000	10,000,000
22021002	Honorarium and Sitting Allowance Payments	1,500,000	500,000
22021003	Publicity and Advertisements	1,000,000	500,000
22021004	Medical Expenses	45,900,000	1,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021006	Postage and Courier Services	-	2,000,000
22021008	Subscription to Professional Bodies / National Council Registration	1,500,000	1,500,000
22021043	Official Presents and Souvenirs	3,700,000	2,700,000
22021044	Committees and Commissions	3,000,000	2,000,000
22021050	Official Ceremonies and Celebrations	10,000,000	1,000,000
22021054	Zonal Office Operational Expenses	5,000,000	-
22021057	Casual Workers	5,000,000	3,100,000
22021061	Juvenile Court Operational Expenses	8,000,000	6,000,000
22021064	Emergency Preparedness and Response	-	1,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>1,000,000</b>	<b>1,000,000</b>
22040109	Grants to Communities and NGOs	1,000,000	1,000,000
<b>031800600100</b>	<b>Sharia Court of Appeal</b>		
	<b>Recurrent Expenditure</b>	<b>1,864,302,000</b>	<b>1,325,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,441,602,000</b>	<b>1,041,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>379,957,000</b>	<b>264,098,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>379,957,000</b>	<b>264,098,000</b>
21010101	Salary	300,353,000	180,451,000
21010103	Consolidated Revenue Fund Charges - Salaries	79,604,000	83,647,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>758,715,000</b>	<b>594,902,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>593,840,000</b>	<b>393,083,000</b>
21020103	Transport Allowance	43,000,000	39,699,000
21020104	Rent Supplement	66,077,000	39,699,000
21020105	Meal Subsidy	39,647,000	23,820,000
21020106	Utility Allowance	66,077,000	39,699,000
21020107	Entertainment	8,369,000	5,028,000
21020109	Leave Transport Grant	27,836,000	16,724,000
21020110	Overtime	2,000,000	-



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020113	Hazard / Hardship Allowance	20,291,000	12,191,000
21020117	Domestic Staff Allowance	5,375,000	3,229,000
21020124	Newspaper Allowance	130,000	78,000
21020126	Members Recess Allowance	30,000,000	-
21020128	Rural Posting Allowance	66,077,000	39,699,000
21020136	Responsibility Allowance	7,751,000	4,657,000
21020137	Medical Allowance	39,647,000	23,820,000
21020138	Furniture Allowance	66,077,000	39,699,000
21020140	Outfit/Robe Allowance	15,484,000	12,305,000
21020142	Judges / Lawyers Consolidated Allowance	90,000,000	92,734,000
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>164,874,000</b>	<b>201,819,000</b>
21020303	Transport Allowance (CRFC)	14,871,000	18,402,000
21020304	Rent Supplement Allowance (CRFC)	26,694,000	35,441,000
21020305	Meal Subsidy (CRFC)	8,923,000	11,041,000
21020306	Utility Allowance (CRFC)	14,871,000	18,402,000
21020307	Entertainment Allowance (CRFC)	1,851,000	2,474,000
21020309	Leave Transport Grant (CRFC)	6,759,000	8,365,000
21020313	Harzard / Hardship (CRFC)	2,974,000	3,680,000
21020315	Journal Allowance (CRFC)	2,974,000	3,615,000
21020317	Domestic Staff Allowance (CRFC)	22,306,000	27,110,000
21020318	Personal Assistant Allowance (CRFC)	1,828,000	1,098,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,828,000	1,098,000
21020328	Rural Posting Allowance (CRFC)	14,871,000	18,402,000
21020333	Security Allowance (CRFC)	14,871,000	18,074,000
21020334	Furniture Allowance (CRFC)	14,871,000	18,402,000
21020337	Medical Allowance (CRFC)	8,923,000	11,041,000
21020340	Outfit / Robe Allowance (CRFC)	2,974,000	3,680,000
21020346	Arrears of Allowances (CRFC)	2,487,000	1,493,000
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>302,931,000</b>	<b>182,000,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>210301</b>	<b>Social Benefits</b>	<b>302,931,000</b>	<b>182,000,000</b>
21030107	Once-in-4-Years Furniture Allowance	302,931,000	182,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>422,700,000</b>	<b>284,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>421,700,000</b>	<b>283,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>64,000,000</b>	<b>64,000,000</b>
22020102	Local Travel & Transport - Others	15,000,000	10,000,000
22020104	International Travel & Transport - Others	49,000,000	54,000,000
<b>220202</b>	<b>Utilities General</b>	<b>3,300,000</b>	<b>3,300,000</b>
22020201	Electricity Charges	500,000	500,000
22020202	Telephone Charges	1,500,000	1,500,000
22020203	Internet Access Charges	500,000	500,000
22020204	Satellites Broadcasting Access Charges	500,000	500,000
22020205	Water rates & Charges	300,000	300,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>59,300,000</b>	<b>37,900,000</b>
22020301	Office Materials and Consumables	6,000,000	4,000,000
22020302	Books	5,500,000	500,000
22020303	Newspapers	800,000	800,000
22020305	Printing of Non-security Documents	6,000,000	4,600,000
22020309	Uniforms & Other Clothing	41,000,000	28,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>36,800,000</b>	<b>26,800,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,000,000	4,000,000
22020402	Maintenance of Office Furniture	1,000,000	1,000,000
22020403	Maintenance of Office Building / Residential Quarters	16,000,000	16,000,000
22020404	Maintenance of Office / IT Equipment	10,200,000	200,000
22020405	Maintenance of Plants / Generators	5,000,000	5,000,000
22020406	Other Maintenance Services	200,000	200,000
22020417	Maintenance of Other Infrastructure	200,000	200,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020424	Maintenance of Guest Houses and Lodges	200,000	200,000
<b>220205</b>	<b>Training - General</b>	<b>195,000,000</b>	<b>90,000,000</b>
22020501	Local Training	40,000,000	30,000,000
22020502	International Training	155,000,000	60,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>9,000,000</b>	<b>7,000,000</b>
22020601	Security Services	1,000,000	7,000,000
22020602	Office Rent	500,000	-
22020603	Residential Rent	500,000	-
22020604	Security Vote (Including Operations)	7,000,000	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>1,000,000</b>	<b>800,000</b>
22020703	Legal Service	1,000,000	800,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>17,000,000</b>	<b>17,000,000</b>
22020801	Motor Vehicle Fuel Cost	3,000,000	3,000,000
22020803	Plant / Generator Fuel Cost	14,000,000	14,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>300,000</b>	<b>300,000</b>
22020901	Bank Charges (Other than Interest)	300,000	300,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>36,000,000</b>	<b>35,900,000</b>
22021001	Refreshment and Meals	1,500,000	1,500,000
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000
22021003	Publicity and Advertisements	500,000	500,000
22021004	Medical Expenses	6,000,000	5,900,000
22021006	Postage and Courier Services	500,000	500,000
22021008	Subscription to Professional Bodies / National Council Registration	1,000,000	1,000,000
22021043	Official Presents and Souvenirs	500,000	500,000
22021044	Committees and Commissions	1,000,000	1,000,000
22021050	Official Ceremonies and Celebrations	13,000,000	13,000,000
22021054	Zonal Office Operational Expenses	3,000,000	3,000,000
22021057	Casual Workers	8,000,000	8,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>1,000,000</b>	<b>1,000,000</b>
22040109	Grants to Communities and NGOs	1,000,000	1,000,000
<b>031801100100</b>	<b>Judicial Service Commission</b>		
	<b>Recurrent Expenditure</b>	<b>206,124,000</b>	<b>187,650,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>102,534,000</b>	<b>125,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>21,149,000</b>	<b>25,718,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>21,149,000</b>	<b>25,718,000</b>
21010101	Salary	12,068,000	-
21010103	Consolidated Revenue Fund Charges - Salaries	9,081,000	25,718,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>71,384,000</b>	<b>79,696,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>49,777,000</b>	<b>-</b>
21020103	Transport Allowance	2,286,000	-
21020104	Rent Supplement	2,414,000	-
21020105	Meal Subsidy	1,001,000	-
21020106	Utility Allowance	713,000	-
21020107	Entertainment	25,000	-
21020109	Leave Transport Grant	1,207,000	-
21020113	Hazard / Hardship Allowance	950,000	-
21020115	Journal Allowance	100,000	-
21020117	Domestic Staff Allowance	720,000	-
21020128	Rural Posting Allowance	4,500,000	-
21020133	Security Allowance	500,000	-
21020137	Medical Allowance	2,938,000	-
21020138	Furniture Allowance	4,500,000	-
21020142	Judges / Lawyers Consolidated Allowance	27,925,000	-
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>21,607,000</b>	<b>79,696,000</b>
21020303	Transport Allowance (CRFC)	-	4,305,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020304	Rent Supplement Allowance (CRFC)	3,566,000	7,219,000
21020305	Meal Subsidy (CRFC)	-	2,583,000
21020306	Utility Allowance (CRFC)	1,827,000	6,150,000
21020307	Entertainment Allowance (CRFC)	1,827,000	2,023,000
21020309	Leave Transport Grant (CRFC)	609,000	2,572,000
21020313	Harzard / Hardship (CRFC)	-	861,000
21020315	Journal Allowance (CRFC)	-	48,000
21020317	Domestic Staff Allowance (CRFC)	4,569,000	5,095,000
21020318	Personal Assistant Allowance (CRFC)	1,523,000	1,538,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	4,569,000	4,613,000
21020324	Newspaper Allowance (CRFC)	914,000	963,000
21020328	Rural Posting Allowance (CRFC)	-	4,305,000
21020330	Accommodation Allowance (CRFC)	1,003,000	1,939,000
21020333	Security Allowance (CRFC)	-	240,000
21020334	Furniture Allowance (CRFC)	-	4,305,000
21020336	Responsibility Allowance (CRFC)	-	100,000
21020337	Medical Allowance (CRFC)	-	2,583,000
21020340	Outfit / Robe Allowance (CRFC)	1,200,000	861,000
21020342	Judges / Lawyers Consolidated Allowance (CRFC).	-	27,393,000
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>10,000,000</b>	<b>19,586,000</b>
<b>210301</b>	<b>Social Benefits</b>	<b>10,000,000</b>	<b>19,586,000</b>
21030105	Severance Gratuity	10,000,000	10,711,000
21030107	Once-in-4-Years Furniture Allowance	-	8,875,000
21030108	Social Security Benefits	10†	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>103,590,000</b>	<b>62,650,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>103,590,000</b>	<b>62,650,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>33,000,000</b>	<b>21,500,000</b>
22020102	Local Travel & Transport - Others	3,000,000	1,500,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020103	International Travel & Transport - Training	20,000,000	10,000,000
22020104	International Travel & Transport - Others	10,000,000	10,000,000
<b>220202</b>	<b>Utilities General</b>	<b>500,000</b>	<b>400,000</b>
22020202	Telephone Charges	500,000	400,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>4,250,000</b>	<b>2,000,000</b>
22020301	Office Materials and Consumables	2,000,000	1,700,000
22020305	Printing of Non-security Documents	500,000	300,000
22020309	Uniforms & Other Clothing	1,750,000	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>6,800,000</b>	<b>2,800,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000	2,000,000
22020402	Maintenance of Office Furniture	300,000	100,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	300,000
22020404	Maintenance of Office / IT Equipment	500,000	200,000
22020405	Maintenance of Plants / Generators	500,000	200,000
<b>220205</b>	<b>Training - General</b>	<b>40,000,000</b>	<b>20,000,000</b>
22020501	Local Training	30,000,000	20,000,000
22020502	International Training	10,000,000	-
<b>220206</b>	<b>Other Services - General</b>	<b>10,000,000</b>	<b>7,000,000</b>
22020612	Recruitment and Employment Activities	10,000,000	7,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>5,500,000</b>	<b>4,800,000</b>
22020801	Motor Vehicle Fuel Cost	5,000,000	4,500,000
22020803	Plant / Generator Fuel Cost	500,000	300,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>3,490,000</b>	<b>4,100,000</b>
22021001	Refreshment and Meals	2,000,000	1,000,000
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021003	Publicity and Advertisements	250,000	100,000
22021004	Medical Expenses	240,000	2,000,000
<b>032600100100</b>	<b>Ministry of Justice</b>		
	<b>Recurrent Expenditure</b>	<b>250,700,000</b>	<b>225,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>156,300,000</b>	<b>180,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>50,921,000</b>	<b>58,479,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>50,921,000</b>	<b>58,479,000</b>
21010101	Salary	50,921,000	53,779,000
21010104	Salary Arrears	-	4,700,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>105,379,000</b>	<b>122,021,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>105,379,000</b>	<b>122,021,000</b>
21020103	Transport Allowance	11,203,000	11,831,000
21020104	Rent Supplement	11,203,000	11,831,000
21020105	Meal Subsidy	6,722,000	7,099,000
21020106	Utility Allowance	11,203,000	11,831,000
21020107	Entertainment	1,974,000	2,448,000
21020109	Leave Transport Grant	5,236,000	5,413,000
21020113	Hazard / Hardship Allowance	2,435,000	3,081,000
21020115	Journal Allowance	2,806,000	2,902,000
21020117	Domestic Staff Allowance	3,519,000	4,236,000
21020124	Newspaper Allowance	919,000	1,011,000
21020128	Rural Posting Allowance	11,203,000	11,831,000
21020133	Security Allowance	16,625,000	16,625,000
21020137	Medical Allowance	6,722,000	7,099,000
21020138	Furniture Allowance	11,203,000	11,831,000
21020140	Outfit/Robe Allowance	2,409,000	2,651,000
21020162	Lawyers Domestic staff Allowance	10†	10,300,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>94,400,000</b>	<b>45,000,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>94,400,000</b>	<b>45,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000</b>	<b>3,000,000</b>
22020102	Local Travel & Transport - Others	3,000,000	3,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>16,600,000</b>	<b>1,600,000</b>
22020301	Office Materials and Consumables	1,000,000	1,000,000
22020302	Books	15,500,000	500,000
22020303	Newspapers	100,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,850,000</b>	<b>1,850,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,400,000	1,400,000
22020403	Maintenance of Office Building / Residential Quarters	450,000	450,000
<b>220205</b>	<b>Training - General</b>	<b>500,000</b>	<b>500,000</b>
22020501	Local Training	500,000	500,000
<b>220206</b>	<b>Other Services - General</b>	<b>550,000</b>	<b>550,000</b>
22020603	Residential Rent	300,000	300,000
22020605	Cleaning and Fumigation Services	250,000	250,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>70,000,000</b>	<b>35,000,000</b>
22020703	Legal Service	70,000,000	35,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>200,000</b>	<b>200,000</b>
22020901	Bank Charges (Other than Interest)	200,000	200,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,700,000</b>	<b>2,300,000</b>
22021001	Refreshment and Meals	600,000	600,000
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000
22021006	Postage and Courier Services	100,000	100,000
22021057	Casual Workers	10t	600,000
<b>032600200200</b>	<b>Justice Sector and Law Reform Commission</b>		
	<b>Recurrent Expenditure</b>	<b>44,900,000</b>	<b>38,265,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>35,300,000</b>	<b>29,265,000</b>



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>11,617,000</b>	<b>9,369,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>11,617,000</b>	<b>9,369,000</b>
21010101	Salary	11,617,000	9,369,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>23,683,000</b>	<b>19,897,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>23,683,000</b>	<b>19,897,000</b>
21020103	Transport Allowance	2,556,000	2,061,000
21020104	Rent Supplement	2,556,000	2,061,000
21020105	Meal Subsidy	1,533,000	1,237,000
21020106	Utility Allowance	2,556,000	2,061,000
21020107	Entertainment	279,000	289,000
21020109	Leave Transport Grant	1,108,000	882,000
21020113	Hazard / Hardship Allowance	679,000	585,000
21020117	Domestic Staff Allowance	639,000	285,000
21020124	Newspaper Allowance	50,000	53,000
21020128	Rural Posting Allowance	2,556,000	2,061,000
21020133	Security Allowance	4,462,000	4,500,000
21020137	Medical Allowance	1,533,000	1,237,000
21020138	Furniture Allowance	2,556,000	2,061,000
21020140	Outfit/Robe Allowance	620,000	524,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>9,600,000</b>	<b>9,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>9,600,000</b>	<b>9,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>800,000</b>	<b>800,000</b>
22020102	Local Travel & Transport - Others	800,000	800,000
<b>220202</b>	<b>Utilities General</b>	<b>190,000</b>	<b>190,000</b>
22020201	Electricity Charges	50,000	50,000
22020203	Internet Access Charges	40,000	40,000
22020206	Sewage Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>340,000</b>	<b>240,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020301	Office Materials and Consumables	250,000	150,000
22020303	Newspapers	50,000	50,000
22020305	Printing of Non-security Documents	40,000	40,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>850,000</b>	<b>570,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	610,000	410,000
22020402	Maintenance of Office Furniture	50,000	50,000
22020403	Maintenance of Office Building / Residential Quarters	50,000	40,000
22020404	Maintenance of Office / IT Equipment	100,000	50,000
22020406	Other Maintenance Services	40,000	20,000
<b>220205</b>	<b>Training - General</b>	<b>4,020,000</b>	<b>3,800,000</b>
22020501	Local Training	4,020,000	3,800,000
<b>220206</b>	<b>Other Services - General</b>	<b>100,000</b>	<b>100,000</b>
22020601	Security Services	50,000	50,000
22020602	Office Rent	50,000	50,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>800,000</b>	<b>1,800,000</b>
22020703	Legal Service	400,000	1,400,000
22020709	Auditing of Accounts	400,000	400,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>250,000</b>	<b>250,000</b>
22020801	Motor Vehicle Fuel Cost	200,000	200,000
22020803	Plant / Generator Fuel Cost	50,000	50,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>20,000</b>	<b>20,000</b>
22020901	Bank Charges (Other than Interest)	20,000	20,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>2,230,000</b>	<b>1,230,000</b>
22021001	Refreshment and Meals	100,000	100,000
22021002	Honorarium and Sitting Allowance Payments	100,000	100,000
22021003	Publicity and Advertisements	30,000	30,000
22021077	Sexual Assault Referral Centre Expenses	2,000,000	1,000,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>032600300301</b>	<b>Jigawa State Anti-Corruption Commission</b>		
	<b>Recurrent Expenditure</b>	<b>55,511,000</b>	<b>40,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>15,511,000</b>	-
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>3,566,000</b>	-
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,566,000</b>	-
21010103	Consolidated Revenue Fund Charges - Salaries	3,566,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>11,945,000</b>	-
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>11,945,000</b>	-
21020306	Utility Allowance (CRFC)	1,070,000	-
21020307	Entertainment Allowance (CRFC)	1,070,000	-
21020309	Leave Transport Grant (CRFC)	357,000	-
21020317	Domestic Staff Allowance (CRFC)	2,674,000	-
21020318	Personal Assistant Allowance (CRFC)	891,000	-
21020322	Motor Vehicle Maintenance Allowance (CRFC)	2,674,000	-
21020324	Newspaper Allowance (CRFC)	535,000	-
21020330	Accommodation Allowance (CRFC)	2,674,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>40,000,000</b>	<b>40,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>40,000,000</b>	<b>40,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>5,000,000</b>	<b>5,000,000</b>
22020102	Local Travel & Transport - Others	5,000,000	5,000,000
<b>220202</b>	<b>Utilities General</b>	<b>4,000,000</b>	<b>4,000,000</b>
22020201	Electricity Charges	2,000,000	2,000,000
22020203	Internet Access Charges	1,000,000	1,000,000
22020204	Satellites Broadcasting Access Charges	1,000,000	1,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>8,600,000</b>	<b>8,600,000</b>
22020302	Books	3,000,000	3,000,000
22020303	Newspapers	600,000	600,000
22020305	Printing of Non-security Documents	4,000,000	4,000,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020306	Printing of Security Documents	1,000,000	1,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>16,000,000</b>	<b>16,000,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,000,000
22020402	Maintenance of Office Furniture	1,000,000	1,000,000
22020404	Maintenance of Office / IT Equipment	2,000,000	2,000,000
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000
22020406	Other Maintenance Services	10,000,000	10,000,000
<b>220205</b>	<b>Training - General</b>	<b>4,000,000</b>	<b>4,000,000</b>
22020501	Local Training	4,000,000	4,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,400,000</b>	<b>2,400,000</b>
22020801	Motor Vehicle Fuel Cost	2,400,000	2,400,000
<b>051400100100</b>	<b>Ministry of Women Affairs &amp; Social Development</b>		
	<b>Recurrent Expenditure</b>	<b>67,700,000</b>	<b>66,758,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>49,700,000</b>	<b>51,558,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>23,985,000</b>	<b>25,958,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>23,985,000</b>	<b>25,958,000</b>
21010101	Salary	23,985,000	25,958,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>25,715,000</b>	<b>25,600,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>25,715,000</b>	<b>25,600,000</b>
21020103	Transport Allowance	5,289,000	4,964,000
21020104	Rent Supplement	4,797,000	5,192,000
21020105	Meal Subsidy	2,291,000	2,155,000
21020106	Utility Allowance	1,577,000	1,511,000
21020107	Entertainment	70,000	90,000
21020109	Leave Transport Grant	2,399,000	2,596,000
21020113	Hazard / Hardship Allowance	35,000	34,000
21020117	Domestic Staff Allowance	1,800,000	1,512,000
21020136	Responsibility Allowance	247,000	960,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020137	Medical Allowance	7,210,000	6,587,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>18,000,000</b>	<b>15,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>17,930,000</b>	<b>15,130,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>900,000</b>	<b>600,000</b>
22020102	Local Travel & Transport - Others	900,000	600,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,460,000</b>	<b>1,130,000</b>
22020301	Office Materials and Consumables	800,000	600,000
22020303	Newspapers	10,000	80,000
22020305	Printing of Non-security Documents	400,000	350,000
22020317	Reagents Chemicals and Cleansing Materials	250,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,050,000</b>	<b>1,180,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	700,000
22020402	Maintenance of Office Furniture	80,000	80,000
22020403	Maintenance of Office Building / Residential Quarters	200,000	200,000
22020404	Maintenance of Office / IT Equipment	120,000	120,000
22020405	Maintenance of Plants / Generators	150,000	80,000
<b>220205</b>	<b>Training - General</b>	<b>400,000</b>	<b>200,000</b>
22020501	Local Training	400,000	200,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>700,000</b>	<b>500,000</b>
22020801	Motor Vehicle Fuel Cost	700,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>40,000</b>	<b>40,000</b>
22020901	Bank Charges (Other than Interest)	40,000	40,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>12,380,000</b>	<b>11,480,000</b>
22021001	Refreshment and Meals	238,000	294,000
22021003	Publicity and Advertisements	100,000	100,000
22021006	Postage and Courier Services	100,000	24,000
22021007	Welfare Packages	342,000	342,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021043	Official Presents and Souvenirs	70,000	40,000
22021045	Institutional Feeding	7,500,000	7,500,000
22021049	Special Health Programmes & Initiatives	320,000	320,000
22021050	Official Ceremonies and Celebrations	440,000	320,000
22021051	Special Education Programmes & Initiatives	240,000	240,000
22021057	Casual Workers	10t	1,300,000
22021077	Sexual Assault Referral Centre Expenses	3,030,000	1,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>70,000</b>	<b>70,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>70,000</b>	<b>70,000</b>
22040109	Grants to Communities and NGOs	70,000	70,000
<b>051400100200</b>	<b>Jigawa State Rehabilitation Board</b>		
	<b>Recurrent Expenditure</b>	<b>264,831,000</b>	<b>307,064,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>220,431,000</b>	<b>274,324,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>20,971,000</b>	<b>19,373,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>20,971,000</b>	<b>19,373,000</b>
21010101	Salary	20,971,000	19,373,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>29,360,000</b>	<b>27,951,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>29,360,000</b>	<b>27,951,000</b>
21020103	Transport Allowance	5,230,000	4,967,000
21020104	Rent Supplement	4,194,000	3,875,000
21020105	Meal Subsidy	2,266,000	2,165,000
21020106	Utility Allowance	1,532,000	1,483,000
21020107	Entertainment	-	16,000
21020109	Leave Transport Grant	2,097,000	1,937,000
21020113	Hazard / Hardship Allowance	646,000	646,000
21020114	Board Members Allowance	5,820,000	5,820,000
21020117	Domestic Staff Allowance	36,000	36,000
21020136	Responsibility Allowance	240,000	240,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020137	Medical Allowance	7,299,000	6,765,000
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>170,100,000</b>	<b>227,000,000</b>
<b>210301</b>	<b>Social Benefits</b>	<b>170,100,000</b>	<b>227,000,000</b>
21030108	Social Security Benefits	170,100,000	227,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>44,400,000</b>	<b>32,740,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>43,600,000</b>	<b>31,940,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>10,000,000</b>	<b>3,000,000</b>
22020102	Local Travel & Transport - Others	10,000,000	3,000,000
<b>220202</b>	<b>Utilities General</b>	<b>680,000</b>	<b>620,000</b>
22020203	Internet Access Charges	600,000	600,000
22020204	Satellites Broadcasting Access Charges	80,000	20,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,500,000</b>	<b>1,200,000</b>
22020301	Office Materials and Consumables	500,000	200,000
22020305	Printing of Non-security Documents	500,000	500,000
22020317	Reagents Chemicals and Cleansing Materials	500,000	500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>800,000</b>	<b>780,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000	600,000
22020403	Maintenance of Office Building / Residential Quarters	100,000	100,000
22020404	Maintenance of Office / IT Equipment	100,000	80,000
<b>220205</b>	<b>Training - General</b>	<b>500,000</b>	<b>500,000</b>
22020501	Local Training	500,000	500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>50,000</b>	<b>50,000</b>
22020709	Auditing of Accounts	50,000	50,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>790,000</b>	<b>650,000</b>
22020801	Motor Vehicle Fuel Cost	790,000	650,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>29,230,000</b>	<b>25,090,000</b>
22021001	Refreshment and Meals	300,000	300,000
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000
22021003	Publicity and Advertisements	50,000	50,000
22021007	Welfare Packages	10,000,000	10,000,000
22021043	Official Presents and Souvenirs	100,000	100,000
22021044	Committees and Commissions	500,000	500,000
22021045	Institutional Feeding	17,280,000	12,640,000
22021054	Zonal Office Operational Expenses	500,000	500,000
22021057	Casual Workers	10t	500,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>800,000</b>	<b>800,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>800,000</b>	<b>800,000</b>
22040109	Grants to Communities and NGOs	-	100,000
22040113	Assistance and Donations General	800,000	700,000
<b>051700100100</b>	<b>Ministry of Basic Education</b>		
	<b>Recurrent Expenditure</b>	<b>2,938,833,000</b>	-
<b>21</b>	<b>Personnel Cost</b>	<b>1,118,833,000</b>	-
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>8,677,000</b>	-
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,677,000</b>	-
21010101	Salary	8,677,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>1,110,155,000</b>	-
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>1,110,155,000</b>	-
21020103	Transport Allowance	2,478,000	-
21020104	Rent Supplement	1,735,000	-
21020105	Meal Subsidy	1,100,000	-
21020106	Utility Allowance	769,000	-
21020109	Leave Transport Grant	868,000	-
21020137	Medical Allowance	3,205,000	-



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020160	J-Power Teachers Allowance	1,100,000,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>1,820,000,000</b>	<b>-</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>1,819,000,000</b>	<b>-</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,000,000</b>	<b>-</b>
22020102	Local Travel & Transport - Others	4,000,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables	500,000	-
22020305	Printing of Non-security Documents	500,000	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,500,000</b>	<b>-</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	-
22020418	Maintenance of Educational Equipments	500,000	-
22020419	Maintenance of Educational Buildings	1,000,000	-
<b>220205</b>	<b>Training - General</b>	<b>1,000,000</b>	<b>-</b>
22020501	Local Training	1,000,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,810,500,000</b>	<b>-</b>
22021001	Refreshment and Meals	2,000,000	-
22021002	Honorarium and Sitting Allowance Payments	1,000,000	-
22021003	Publicity and Advertisements	2,000,000	-
22021009	Sporting Activities	2,000,000	-
22021044	Committees and Commissions	1,500,000	-
22021045	Institutional Feeding	1,800,000,000	-
22021050	Official Ceremonies and Celebrations	500,000	-
22021057	Casual Workers	1,000,000	-
22021073	Guidance & Counselling Activities	500,000	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>1,000,000</b>	<b>-</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>1,000,000</b>	<b>-</b>
22040109	Grants to Communities and NGOs	1,000,000	-
<b>051700100200</b>	<b>State Universal Basic Education Board (SUBEB)</b>		

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
	<b>Recurrent Expenditure</b>	<b>1,442,119,000</b>	<b>1,005,826,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>444,769,000</b>	<b>314,826,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>165,376,000</b>	<b>114,585,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>165,376,000</b>	<b>114,585,000</b>
21010101	Salary	160,473,000	114,585,000
21010103	Consolidated Revenue Fund Charges - Salaries	4,903,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>279,393,000</b>	<b>200,240,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>262,968,000</b>	<b>200,240,000</b>
21020103	Transport Allowance	29,815,000	18,886,000
21020104	Rent Supplement	32,782,000	22,917,000
21020105	Meal Subsidy	12,877,000	8,215,000
21020106	Utility Allowance	9,476,000	5,923,000
21020107	Entertainment	1,283,000	511,000
21020109	Leave Transport Grant	16,047,000	11,459,000
21020112	Inducement Allowance	93,301,000	93,301,000
21020113	Hazard / Hardship Allowance	126,000	126,000
21020117	Domestic Staff Allowance	24,338,000	12,708,000
21020118	Personal Assistant Allowance	313,000	-
21020122	Motor Vehicle Maintenance Allowance	938,000	-
21020124	Newspaper Allowance	188,000	-
21020136	Responsibility Allowance	2,139,000	2,160,000
21020137	Medical Allowance	39,345,000	24,034,000
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>16,425,000</b>	<b>-</b>
21020306	Utility Allowance (CRFC)	1,471,000	-
21020307	Entertainment Allowance (CRFC)	1,471,000	-
21020309	Leave Transport Grant (CRFC)	490,000	-
21020317	Domestic Staff Allowance (CRFC)	3,677,000	-
21020318	Personal Assistant Allowance (CRFC)	1,226,000	-
21020322	Motor Vehicle Maintenance Allowance (CRFC)	3,677,000	-

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020324	Newspaper Allowance (CRFC)	735,000	-
21020330	Accommodation Allowance (CRFC)	3,677,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>997,350,000</b>	<b>691,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>997,350,000</b>	<b>691,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>7,600,000</b>	<b>7,600,000</b>
22020102	Local Travel & Transport - Others	7,600,000	7,600,000
<b>220202</b>	<b>Utilities General</b>	<b>1,400,000</b>	<b>1,400,000</b>
22020201	Electricity Charges	100,000	100,000
22020203	Internet Access Charges	1,000,000	1,000,000
22020204	Satellites Broadcasting Access Charges	300,000	300,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>40,800,000</b>	<b>33,300,000</b>
22020301	Office Materials and Consumables	7,300,000	7,300,000
22020303	Newspapers	500,000	500,000
22020305	Printing of Non-security Documents	1,000,000	5,000,000
22020307	Drugs, Vaccines & Medical Supplies	2,000,000	1,000,000
22020315	Examinations / Examination Materials	30,000,000	19,500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>143,800,000</b>	<b>158,550,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	20,000,000	14,590,000
22020402	Maintenance of Office Furniture	4,000,000	3,000,000
22020403	Maintenance of Office Building / Residential Quarters	10,000,000	9,000,000
22020404	Maintenance of Office / IT Equipment	2,000,000	5,000,000
22020405	Maintenance of Plants / Generators	4,000,000	4,000,000
22020406	Other Maintenance Services	50,000,000	70,000,000
22020418	Maintenance of Educational Equipments	3,800,000	3,800,000
22020419	Maintenance of Educational Buildings	50,000,000	49,160,000
<b>220205</b>	<b>Training - General</b>	<b>12,250,000</b>	<b>6,750,000</b>
22020501	Local Training	10,000,000	4,500,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020503	Manpower Planning and Other Staff Development Expenses	2,250,000	2,250,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>3,000,000</b>	<b>1,000,000</b>
22020701	Financial Consulting	3,000,000	1,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>500,000</b>	<b>1,000,000</b>
22020901	Bank Charges (Other than Interest)	500,000	1,000,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>788,000,000</b>	<b>481,400,000</b>
22021001	Refreshment and Meals	3,000,000	2,400,000
22021002	Honorarium and Sitting Allowance Payments	15,000,000	2,000,000
22021003	Publicity and Advertisements	5,000,000	2,000,000
22021009	Sporting Activities	5,000,000	7,000,000
22021045	Institutional Feeding	700,000,000	433,000,000
22021047	Community Engagement, Sensitization & Mobilization Activit	40,000,000	20,000,000
22021072	School Clubs Activities	10,000,000	10,000,000
22021073	Guidance & Counselling Activities	10,000,000	5,000,000
<b>051700100203</b>	<b>Inspectorate Headquarters &amp; Zones</b>		
	<b>Recurrent Expenditure</b>	<b>262,400,000</b>	<b>256,538,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>262,400,000</b>	<b>256,538,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>105,346,000</b>	<b>96,940,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>105,346,000</b>	<b>96,940,000</b>
21010101	Salary	105,346,000	96,940,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>157,054,000</b>	<b>159,598,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>157,054,000</b>	<b>159,598,000</b>
21020103	Transport Allowance	14,522,000	15,386,000
21020104	Rent Supplement	21,069,000	19,388,000
21020105	Meal Subsidy	6,341,000	6,705,000
21020106	Utility Allowance	4,726,000	4,995,000
21020107	Entertainment	682,000	876,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020109	Leave Transport Grant	10,535,000	9,694,000
21020112	Inducement Allowance	54,890,000	54,890,000
21020113	Hazard / Hardship Allowance	1,188,000	-
21020117	Domestic Staff Allowance	16,920,000	20,268,000
21020136	Responsibility Allowance	8,734,000	8,880,000
21020137	Medical Allowance	17,447,000	18,515,000
<b>051700100300</b>	<b>Jigawa State Agency for Nomadic Education</b>		
	<b>Recurrent Expenditure</b>	<b>830,184,000</b>	<b>654,060,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>819,464,000</b>	<b>635,700,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>258,768,000</b>	<b>255,633,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>258,768,000</b>	<b>255,633,000</b>
21010101	Salary	252,215,000	249,081,000
21010102	Overtime Payments	6,553,000	6,553,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>560,696,000</b>	<b>380,067,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>560,696,000</b>	<b>380,067,000</b>
21020103	Transport Allowance	41,717,000	37,885,000
21020104	Rent Supplement	50,443,000	49,816,000
21020105	Meal Subsidy	18,380,000	16,697,000
21020106	Utility Allowance	13,237,000	12,068,000
21020107	Entertainment	126,000	126,000
21020109	Leave Transport Grant	25,221,000	24,908,000
21020112	Inducement Allowance	64,718,000	64,718,000
21020113	Hazard / Hardship Allowance	2,430,000	2,430,000
21020114	Board Members Allowance	1,980,000	1,980,000
21020117	Domestic Staff Allowance	3,600,000	3,600,000
21020137	Medical Allowance	52,430,000	47,357,000
21020156	Professional Teaching Allowance	46,413,000	46,482,000
21020160	J-Power Teachers Allowance	240,000,000	72,000,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>22</b>	<b>Other Recurrent Cost</b>	<b>10,720,000</b>	<b>18,360,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>10,720,000</b>	<b>18,360,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000</b>	<b>1,500,000</b>
22020102	Local Travel & Transport - Others	1,500,000	1,500,000
<b>220202</b>	<b>Utilities General</b>	<b>100,000</b>	<b>100,000</b>
22020210	Other Utility Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>794,000</b>	<b>794,000</b>
22020301	Office Materials and Consumables	619,000	619,000
22020303	Newspapers	50,000	50,000
22020305	Printing of Non-security Documents	125,000	125,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,221,000</b>	<b>5,221,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,200,000	2,200,000
22020402	Maintenance of Office Furniture	500,000	500,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000
22020405	Maintenance of Plants / Generators	1,100,000	1,100,000
22020418	Maintenance of Educational Equipments	921,000	921,000
<b>220205</b>	<b>Training - General</b>	<b>1,300,000</b>	<b>1,300,000</b>
22020501	Local Training	1,300,000	1,300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020801	Motor Vehicle Fuel Cost	500,000	500,000
22020803	Plant / Generator Fuel Cost	500,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>140,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	140,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>665,000</b>	<b>8,345,000</b>
22021001	Refreshment and Meals	300,000	300,000
22021002	Honorarium and Sitting Allowance Payments	100,000	100,000
22021003	Publicity and Advertisements	100,000	100,000
22021006	Postage and Courier Services	55,000	55,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021044	Committees and Commissions	110,000	110,000
22021057	Casual Workers	10†	7,680,000
<b>051700100400</b>	<b>Agency for Mass Education</b>		
	<b>Recurrent Expenditure</b>	<b>85,904,000</b>	<b>89,607,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>79,000,000</b>	<b>83,700,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>38,596,000</b>	<b>41,282,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>38,596,000</b>	<b>41,282,000</b>
21010101	Salary	38,596,000	41,230,000
21010102	Overtime Payments	-	52,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>40,404,000</b>	<b>42,418,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>40,404,000</b>	<b>42,418,000</b>
21020103	Transport Allowance	7,475,000	8,043,000
21020104	Rent Supplement	7,719,000	8,246,000
21020105	Meal Subsidy	3,270,000	3,497,000
21020106	Utility Allowance	2,281,000	2,417,000
21020107	Entertainment	86,000	90,000
21020109	Leave Transport Grant	3,860,000	4,123,000
21020114	Board Members Allowance	2,500,000	2,160,000
21020117	Domestic Staff Allowance	2,160,000	1,836,000
21020124	Newspaper Allowance	190,000	187,000
21020136	Responsibility Allowance	982,000	960,000
21020137	Medical Allowance	9,881,000	10,860,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>6,904,000</b>	<b>5,907,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>6,904,000</b>	<b>5,807,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	1,000,000	1,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,200,000</b>	<b>1,200,000</b>
22020301	Office Materials and Consumables	850,000	850,000

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### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020305	Printing of Non-security Documents	250,000	250,000
22020315	Examinations / Examination Materials	100,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,887,000</b>	<b>977,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	557,000
22020402	Maintenance of Office Furniture	100,000	100,000
22020404	Maintenance of Office / IT Equipment	607,000	140,000
22020419	Maintenance of Educational Buildings	180,000	180,000
<b>220205</b>	<b>Training - General</b>	<b>550,000</b>	<b>550,000</b>
22020501	Local Training	550,000	550,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,000,000</b>	<b>650,000</b>
22020801	Motor Vehicle Fuel Cost	1,000,000	650,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>650,000</b>	<b>650,000</b>
22020901	Bank Charges (Other than Interest)	650,000	650,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>617,000</b>	<b>780,000</b>
22021001	Refreshment and Meals	100,000	100,000
22021002	Honorarium and Sitting Allowance Payments	250,000	250,000
22021003	Publicity and Advertisements	37,000	200,000
22021006	Postage and Courier Services	30,000	30,000
22021043	Official Presents and Souvenirs	200,000	-
22021050	Official Ceremonies and Celebrations	-	200,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>-</b>	<b>100,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>-</b>	<b>100,000</b>
22040109	Grants to Communities and NGOs	-	100,000
<b>051700100500</b>	<b>Local Education Authority (LEAs)</b>		
	<b>Recurrent Expenditure</b>	<b>21,500,000,000</b>	<b>20,170,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>21,500,000,000</b>	<b>20,170,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>8,974,191,000</b>	<b>8,616,379,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,974,191,000</b>	<b>8,616,379,000</b>



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21010101	Salary	8,972,691,000	8,616,379,000
21010104	Salary Arrears	1,500,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>12,525,809,000</b>	<b>11,553,621,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>12,525,809,000</b>	<b>11,553,621,000</b>
21020103	Transport Allowance	1,453,040,000	1,405,571,000
21020104	Rent Supplement	1,794,538,000	1,723,276,000
21020105	Meal Subsidy	640,401,000	619,084,000
21020106	Utility Allowance	457,780,000	444,134,000
21020107	Entertainment	3,706,000	7,436,000
21020109	Leave Transport Grant	897,269,000	861,638,000
21020112	Inducement Allowance	2,500,000,000	2,113,129,000
21020113	Hazard / Hardship Allowance	70,000,000	15,007,000
21020117	Domestic Staff Allowance	105,480,000	209,880,000
21020128	Rural Posting Allowance	1,006,180,000	1,361,549,000
21020136	Responsibility Allowance	7,000,000	6,480,000
21020137	Medical Allowance	1,844,055,000	1,775,602,000
21020156	Professional Teaching Allowance	1,746,358,000	1,010,836,000
<b>051700100601</b>	<b>Jigawa State Tsangaya Board</b>		
	<b>Recurrent Expenditure</b>	<b>17,312,000</b>	-
<b>21</b>	<b>Personnel Cost</b>	<b>2,312,000</b>	-
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,017,000</b>	-
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,017,000</b>	-
21010101	Salary	1,017,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>1,294,000</b>	-
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>1,294,000</b>	-
21020103	Transport Allowance	316,000	-
21020104	Rent Supplement	203,000	-
21020105	Meal Subsidy	137,000	-

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020106	Utility Allowance	92,000	-
21020109	Leave Transport Grant	102,000	-
21020137	Medical Allowance	445,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>15,000,000</b>	<b>-</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>15,000,000</b>	<b>-</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000</b>	<b>-</b>
22020102	Local Travel & Transport - Others	1,500,000	-
<b>220202</b>	<b>Utilities General</b>	<b>545,000</b>	<b>-</b>
22020201	Electricity Charges	300,000	-
22020202	Telephone Charges	50,000	-
22020203	Internet Access Charges	95,000	-
22020204	Satellites Broadcasting Access Charges	50,000	-
22020205	Water rates & Charges	50,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>6,300,000</b>	<b>-</b>
22020301	Office Materials and Consumables	1,500,000	-
22020302	Books	1,500,000	-
22020305	Printing of Non-security Documents	300,000	-
22020309	Uniforms & Other Clothing	1,500,000	-
22020310	Teaching Aids, Laboratory and Instructional Materials	1,500,000	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,550,000</b>	<b>-</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	-
22020402	Maintenance of Office Furniture	1,500,000	-
22020404	Maintenance of Office / IT Equipment	150,000	-
22020405	Maintenance of Plants / Generators	300,000	-
22020406	Other Maintenance Services	100,000	-
<b>220205</b>	<b>Training - General</b>	<b>500,000</b>	<b>-</b>
22020501	Local Training	500,000	-

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220206</b>	<b>Other Services - General</b>	<b>500,000</b>	-
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities	500,000	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,000,000</b>	-
22020801	Motor Vehicle Fuel Cost	500,000	-
22020803	Plant / Generator Fuel Cost	500,000	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>5,000</b>	-
22020901	Bank Charges (Other than Interest)	5,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,100,000</b>	-
22021001	Refreshment and Meals	250,000	-
22021002	Honorarium and Sitting Allowance Payments	500,000	-
22021003	Publicity and Advertisements	200,000	-
22021006	Postage and Courier Services	150,000	-
<b>051700200100</b>	<b>Ministry of Higher Education, Science &amp; Technology</b>		
	<b>Recurrent Expenditure</b>	<b>10,385,117,000</b>	<b>7,182,800,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>6,281,817,000</b>	<b>5,182,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>2,249,072,000</b>	<b>1,295,388,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,249,072,000</b>	<b>1,295,388,000</b>
21010101	Salary	2,249,072,000	1,295,388,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,032,745,000</b>	<b>3,886,612,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>4,032,745,000</b>	<b>3,886,612,000</b>
21020103	Transport Allowance	392,379,000	243,739,000
21020104	Rent Supplement	449,814,000	259,078,000
21020105	Meal Subsidy	171,740,000	106,114,000
21020106	Utility Allowance	123,215,000	75,268,000
21020107	Entertainment	6,879,000	5,663,000
21020109	Leave Transport Grant	224,907,000	129,539,000
21020112	Inducement Allowance	1,235,986,000	1,222,153,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020117	Domestic Staff Allowance	176,760,000	150,840,000
21020129	Contract Addition	2,578,000	3,492,000
21020136	Responsibility Allowance	29,374,000	25,920,000
21020137	Medical Allowance	499,113,000	316,808,000
21020160	J-Power Teachers Allowance	720,000,000	1,348,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>4,103,300,000</b>	<b>2,000,800,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>4,101,300,000</b>	<b>1,999,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>10,000,000</b>	<b>5,500,000</b>
22020102	Local Travel & Transport - Others	10,000,000	5,500,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>967,300,000</b>	<b>960,400,000</b>
22020301	Office Materials and Consumables	3,500,000	2,400,000
22020305	Printing of Non-security Documents	3,500,000	1,000,000
22020306	Printing of Security Documents	300,000	-
22020315	Examinations / Examination Materials	960,000,000	957,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>38,500,000</b>	<b>38,500,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,500,000	3,500,000
22020402	Maintenance of Office Furniture	1,000,000	1,000,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000
22020418	Maintenance of Educational Equipments	500,000	500,000
22020419	Maintenance of Educational Buildings	33,000,000	33,000,000
<b>220205</b>	<b>Training - General</b>	<b>3,000,000</b>	<b>3,000,000</b>
22020501	Local Training	3,000,000	3,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>3,000,000</b>	<b>-</b>
22020615	Monitoring/Inspection of Public/private Institutions & Other Activitie	3,000,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>3,079,500,000</b>	<b>992,400,000</b>
22021001	Refreshment and Meals	3,000,000	900,000
22021002	Honorarium and Sitting Allowance Payments	5,000,000	1,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021003	Publicity and Advertisements	2,000,000	2,000,000
22021009	Sporting Activities	10,000,000	5,000,000
22021044	Committees and Commissions	500,000	500,000
22021045	Institutional Feeding	2,930,000,000	900,000,000
22021050	Official Ceremonies and Celebrations	5,000,000	500,000
22021054	Zonal Office Operational Expenses	12,000,000	1,000,000
22021055	Student Exchange Programme	17,000,000	15,000,000
22021057	Casual Workers	10t	62,500,000
22021073	Guidance & Counselling Activities	10,000,000	3,000,000
22021075	Extra-curricula Activities (Quiz, Debates, etc)	10,000,000	1,000,000
22021079	Secondary School Operational Cost & Other Activities	65,000,000	-
22021080	Distribution Instructional Materials & Other Activities	10,000,000	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>2,000,000</b>	<b>1,000,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>2,000,000</b>	<b>1,000,000</b>
22040103	Grants to Local Governments – Recurrent	-	500,000
22040109	Grants to Communities and NGOs	2,000,000	500,000
<b>051700200200</b>	<b>State Educational Inspectorate &amp; Monitoring Unit</b>		
	<b>Recurrent Expenditure</b>	<b>23,005,000</b>	<b>19,261,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,075,000</b>	<b>1,261,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>520,000</b>	<b>647,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>520,000</b>	<b>647,000</b>
21010101	Salary	520,000	647,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>556,000</b>	<b>614,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>556,000</b>	<b>614,000</b>
21020103	Transport Allowance	128,000	138,000
21020104	Rent Supplement	104,000	129,000
21020105	Meal Subsidy	56,000	61,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020106	Utility Allowance	38,000	43,000
21020109	Leave Transport Grant	52,000	65,000
21020137	Medical Allowance	178,000	178,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>21,930,000</b>	<b>18,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>21,580,000</b>	<b>17,650,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,000,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	1,000,000	1,000,000
22020103	International Travel & Transport - Training	3,000,000	-
<b>220202</b>	<b>Utilities General</b>	<b>250,000</b>	<b>150,000</b>
22020201	Electricity Charges	50,000	50,000
22020203	Internet Access Charges	100,000	50,000
22020204	Satellites Broadcasting Access Charges	100,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>700,000</b>	<b>500,000</b>
22020301	Office Materials and Consumables	300,000	300,000
22020303	Newspapers	200,000	100,000
22020305	Printing of Non-security Documents	200,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,350,000</b>	<b>2,500,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	2,150,000
22020402	Maintenance of Office Furniture	150,000	150,000
22020404	Maintenance of Office / IT Equipment	200,000	200,000
<b>220205</b>	<b>Training - General</b>	<b>1,500,000</b>	<b>1,500,000</b>
22020501	Local Training	1,500,000	1,500,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,200,000</b>	<b>1,350,000</b>
22020801	Motor Vehicle Fuel Cost	2,000,000	1,200,000
22020802	Other Transport Equipment Fuel Cost	200,000	150,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>60,000</b>	<b>60,000</b>
22020901	Bank Charges (Other than Interest)	60,000	60,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>9,520,000</b>	<b>10,590,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021001	Refreshment and Meals	400,000	370,000
22021003	Publicity and Advertisements	100,000	100,000
22021006	Postage and Courier Services	20,000	20,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	9,000,000	10,100,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>350,000</b>	<b>350,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>350,000</b>	<b>350,000</b>
22040113	Assistance and Donations General	350,000	350,000
<b>051700200300</b>	<b>Dutse Model / Capital School</b>		
	<b>Recurrent Expenditure</b>	<b>412,874,000</b>	<b>372,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>182,874,000</b>	<b>187,700,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>67,474,000</b>	<b>73,353,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>67,474,000</b>	<b>73,353,000</b>
21010101	Salary	67,474,000	73,353,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>115,400,000</b>	<b>114,347,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>115,400,000</b>	<b>114,347,000</b>
21020103	Transport Allowance	13,045,000	12,481,000
21020104	Rent Supplement	13,495,000	14,671,000
21020105	Meal Subsidy	5,690,000	5,448,000
21020106	Utility Allowance	4,008,000	3,831,000
21020107	Entertainment	230,000	189,000
21020109	Leave Transport Grant	6,747,000	7,335,000
21020112	Inducement Allowance	39,211,000	39,211,000
21020113	Hazard / Hardship Allowance	3,971,000	3,971,000
21020114	Board Members Allowance	1,720,000	1,720,000
21020117	Domestic Staff Allowance	5,760,000	4,680,000
21020129	Contract Addition	2,752,000	2,752,000
21020136	Responsibility Allowance	1,680,000	1,680,000
21020137	Medical Allowance	17,091,000	16,379,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>22</b>	<b>Other Recurrent Cost</b>	<b>230,000,000</b>	<b>184,800,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>230,000,000</b>	<b>184,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,150,000</b>	<b>1,150,000</b>
22020102	Local Travel & Transport - Others	1,150,000	1,150,000
<b>220202</b>	<b>Utilities General</b>	<b>700,000</b>	<b>700,000</b>
22020201	Electricity Charges	250,000	250,000
22020203	Internet Access Charges	100,000	100,000
22020204	Satellites Broadcasting Access Charges	50,000	50,000
22020206	Sewage Charges	300,000	300,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>14,150,000</b>	<b>14,150,000</b>
22020301	Office Materials and Consumables	4,000,000	4,000,000
22020302	Books	300,000	300,000
22020305	Printing of Non-security Documents	4,500,000	4,500,000
22020307	Drugs, Vaccines & Medical Supplies	1,000,000	1,000,000
22020309	Uniforms & Other Clothing	50,000	50,000
22020310	Teaching Aids, Laboratory and Instructional Materials	800,000	800,000
22020315	Examinations / Examination Materials	3,500,000	3,500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>15,060,000</b>	<b>15,700,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,000,000	4,000,000
22020402	Maintenance of Office Furniture	300,000	300,000
22020403	Maintenance of Office Building / Residential Quarters	2,000,000	2,000,000
22020404	Maintenance of Office / IT Equipment	1,200,000	1,200,000
22020405	Maintenance of Plants / Generators	3,045,000	3,000,000
22020406	Other Maintenance Services	300,000	300,000
22020410	Maintenance of Street Lightings	400,000	400,000
22020418	Maintenance of Educational Equipments	3,315,000	4,000,000
22020419	Maintenance of Educational Buildings	500,000	500,000



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>400,000</b>	<b>400,000</b>
22020709	Auditing of Accounts	400,000	400,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>7,285,000</b>	<b>6,400,000</b>
22020801	Motor Vehicle Fuel Cost	2,415,000	2,100,000
22020803	Plant / Generator Fuel Cost	4,370,000	3,800,000
22020807	Lubricants and Other Oils	500,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>400,000</b>	<b>400,000</b>
22020901	Bank Charges (Other than Interest)	400,000	400,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>190,855,000</b>	<b>145,900,000</b>
22021001	Refreshment and Meals	955,000	1,000,000
22021002	Honorarium and Sitting Allowance Payments	300,000	300,000
22021003	Publicity and Advertisements	100,000	100,000
22021009	Sporting Activities	500,000	500,000
22021045	Institutional Feeding	160,000,000	118,000,000
22021057	Casual Workers	29,000,000	26,000,000
<b>051700200400</b>	<b>Bamaina Academy</b>		
	<b>Recurrent Expenditure</b>	<b>18,000,000</b>	<b>16,900,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>11,000,000</b>	<b>10,600,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>11,000,000</b>	<b>10,600,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>11,000,000</b>	<b>10,600,000</b>
21010101	Salary	11,000,000	10,600,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>7,000,000</b>	<b>6,300,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>7,000,000</b>	<b>6,300,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>460,000</b>	<b>220,000</b>
22020102	Local Travel & Transport - Others	460,000	220,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>950,000</b>	<b>990,000</b>
22020307	Drugs, Vaccines & Medical Supplies	600,000	500,000
22020309	Uniforms & Other Clothing	-	90,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020310	Teaching Aids, Laboratory and Instructional Materials	200,000	300,000
22020315	Examinations / Examination Materials	150,000	100,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,575,000</b>	<b>1,120,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	200,000	150,000
22020402	Maintenance of Office Furniture	310,000	200,000
22020403	Maintenance of Office Building / Residential Quarters	400,000	200,000
22020404	Maintenance of Office / IT Equipment	100,000	120,000
22020405	Maintenance of Plants / Generators	215,000	150,000
22020415	Maintenance of Water Facilities	200,000	200,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	150,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>100,000</b>	<b>80,000</b>
22020501	Local Training	100,000	80,000
<b>220206</b>	<b>Other Services - General</b>	<b>205,000</b>	<b>940,000</b>
22020605	Cleaning and Fumigation Services	175,000	700,000
22020609	Guidance and Counselling Services	30,000	20,000
22020610	Environmental Services	-	200,000
22020612	Recruitment and Employment Activities	-	20,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>500,000</b>	<b>310,000</b>
22020709	Auditing of Accounts	500,000	310,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,685,000</b>	<b>1,870,000</b>
22020801	Motor Vehicle Fuel Cost	300,000	270,000
22020803	Plant / Generator Fuel Cost	1,800,000	1,200,000
22020806	Cooking Gas / Fuel Cost	185,000	200,000
22020807	Lubricants and Other Oils	400,000	200,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>25,000</b>	<b>20,000</b>
22020901	Bank Charges (Other than Interest)	25,000	20,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>500,000</b>	<b>750,000</b>
22021001	Refreshment and Meals	100,000	100,000
22021002	Honorarium and Sitting Allowance Payments	100,000	150,000
22021009	Sporting Activities	200,000	200,000
22021057	Casual Workers	10†	200,000
22021072	School Clubs Activities	100,000	100,000
<b>051700200500</b>	<b>Science &amp; Technical Education Board</b>		
	<b>Recurrent Expenditure</b>	<b>1,348,052,000</b>	<b>1,151,472,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>642,652,000</b>	<b>668,272,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>229,698,000</b>	<b>237,645,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>229,698,000</b>	<b>237,645,000</b>
21010101	Salary	229,698,000	237,645,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>412,955,000</b>	<b>430,627,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>412,955,000</b>	<b>430,627,000</b>
21020103	Transport Allowance	40,589,000	44,872,000
21020104	Rent Supplement	45,940,000	47,529,000
21020105	Meal Subsidy	17,665,000	19,539,000
21020106	Utility Allowance	12,554,000	13,837,000
21020107	Entertainment	879,000	964,000
21020109	Leave Transport Grant	22,970,000	23,764,000
21020112	Inducement Allowance	188,531,000	186,557,000
21020113	Hazard / Hardship Allowance	48,000	40,000
21020114	Board Members Allowance	810,000	1,080,000
21020117	Domestic Staff Allowance	21,636,000	23,436,000
21020124	Newspaper Allowance	140,000	-
21020129	Contract Addition	1,617,000	1,646,000
21020136	Responsibility Allowance	6,879,000	8,880,000
21020137	Medical Allowance	52,697,000	58,484,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>22</b>	<b>Other Recurrent Cost</b>	<b>705,400,000</b>	<b>483,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>705,400,000</b>	<b>483,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	1,000,000	1,000,000
<b>220202</b>	<b>Utilities General</b>	<b>3,000,000</b>	<b>2,500,000</b>
22020204	Satellites Broadcasting Access Charges	3,000,000	2,500,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>11,650,000</b>	<b>10,150,000</b>
22020301	Office Materials and Consumables	1,000,000	700,000
22020302	Books	250,000	250,000
22020305	Printing of Non-security Documents	250,000	250,000
22020309	Uniforms & Other Clothing	150,000	150,000
22020310	Teaching Aids, Laboratory and Instructional Materials	1,000,000	800,000
22020315	Examinations / Examination Materials	9,000,000	8,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>17,500,000</b>	<b>16,200,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,500,000	4,000,000
22020404	Maintenance of Office / IT Equipment	3,800,000	3,500,000
22020418	Maintenance of Educational Equipments	2,800,000	2,500,000
22020419	Maintenance of Educational Buildings	3,900,000	3,700,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,500,000	2,500,000
<b>220205</b>	<b>Training - General</b>	<b>1,500,000</b>	<b>1,850,000</b>
22020501	Local Training	1,500,000	1,850,000
<b>220206</b>	<b>Other Services - General</b>	<b>650,000</b>	-
22020609	Guidance and Counselling Services	650,000	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>1,200,000</b>	<b>900,000</b>
22020701	Financial Consulting	200,000	200,000
22020709	Auditing of Accounts	1,000,000	700,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>50,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020901	Bank Charges (Other than Interest)	100,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>668,800,000</b>	<b>450,550,000</b>
22021001	Refreshment and Meals	1,000,000	700,000
22021002	Honorarium and Sitting Allowance Payments	400,000	300,000
22021003	Publicity and Advertisements	400,000	350,000
22021006	Postage and Courier Services	200,000	200,000
22021045	Institutional Feeding	463,800,000	332,000,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	2,000,000	-
22021055	Student Exchange Programme	100,000,000	55,000,000
22021075	Extra-curricula Activities (Quiz, Debates, etc)	1,000,000	-
22021076	Girls Child Education Programme	100,000,000	62,000,000
<b>051700200600</b>	<b>Islamic Education Bureau</b>		
	<b>Recurrent Expenditure</b>	<b>2,097,089,000</b>	<b>1,453,400,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,350,121,000</b>	<b>996,400,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>532,769,000</b>	<b>389,304,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>532,769,000</b>	<b>389,304,000</b>
21010101	Salary	532,769,000	389,304,000
21010104	Salary Arrears	-	10†
<b>2102</b>	<b>ALLOWANCES</b>	<b>817,352,000</b>	<b>607,096,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>817,352,000</b>	<b>607,096,000</b>
21020103	Transport Allowance	91,126,000	58,430,000
21020104	Rent Supplement	106,554,000	77,861,000
21020105	Meal Subsidy	39,914,000	25,501,000
21020106	Utility Allowance	28,621,000	18,554,000
21020107	Entertainment	1,511,000	1,565,000
21020109	Leave Transport Grant	53,277,000	38,930,000
21020112	Inducement Allowance	330,000,000	260,487,000
21020113	Hazard / Hardship Allowance	111,000	111,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020114	Board Members Allowance	1,260,000	1,260,000
21020117	Domestic Staff Allowance	37,836,000	39,996,000
21020129	Contract Addition	1,000,000	1,000,000
21020136	Responsibility Allowance	10,243,000	10,320,000
21020137	Medical Allowance	115,899,000	73,082,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>746,968,000</b>	<b>457,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>746,968,000</b>	<b>457,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000</b>	<b>1,500,000</b>
22020102	Local Travel & Transport - Others	1,500,000	1,500,000
<b>220202</b>	<b>Utilities General</b>	<b>740,000</b>	<b>740,000</b>
22020202	Telephone Charges	70,000	70,000
22020203	Internet Access Charges	320,000	320,000
22020204	Satellites Broadcasting Access Charges	350,000	350,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>34,380,000</b>	<b>34,592,000</b>
22020301	Office Materials and Consumables	1,500,000	1,500,000
22020302	Books	-	200,000
22020303	Newspapers	230,000	232,000
22020305	Printing of Non-security Documents	350,000	360,000
22020310	Teaching Aids, Laboratory and Instructional Materials	30,000,000	30,000,000
22020315	Examinations / Examination Materials	2,300,000	2,300,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>9,310,000</b>	<b>9,310,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	1,000,000
22020402	Maintenance of Office Furniture	360,000	360,000
22020404	Maintenance of Office / IT Equipment	1,000,000	1,000,000
22020405	Maintenance of Plants / Generators	650,000	650,000
22020418	Maintenance of Educational Equipments	1,150,000	1,150,000
22020419	Maintenance of Educational Buildings	5,000,000	5,000,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020420	Maintenance of Medical Equipments	150,000	150,000
<b>220205</b>	<b>Training - General</b>	<b>5,800,000</b>	<b>5,800,000</b>
22020501	Local Training	5,800,000	5,800,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>5,600,000</b>	<b>5,420,000</b>
22020709	Auditing of Accounts	600,000	420,000
22020711	Supervision and Management Fees	5,000,000	5,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,470,000</b>	<b>2,470,000</b>
22020801	Motor Vehicle Fuel Cost	1,600,000	1,600,000
22020803	Plant / Generator Fuel Cost	870,000	870,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>200,000</b>	<b>200,000</b>
22020901	Bank Charges (Other than Interest)	200,000	200,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>686,968,000</b>	<b>396,968,000</b>
22021001	Refreshment and Meals	800,000	800,000
22021002	Honorarium and Sitting Allowance Payments	2,100,000	2,100,000
22021003	Publicity and Advertisements	820,000	820,000
22021006	Postage and Courier Services	150,000	150,000
22021009	Sporting Activities	250,000	250,000
22021043	Official Presents and Souvenirs	800,000	800,000
22021045	Institutional Feeding	600,048,000	325,048,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	1,100,000	1,100,000
22021053	National Councils Meetings	900,000	900,000
22021056	Quranic Recitation and Other Religious Competitions	80,000,000	65,000,000
<b>051700200700</b>	<b>Library Board</b>		
	<b>Recurrent Expenditure</b>	<b>57,167,000</b>	<b>61,930,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>54,517,000</b>	<b>59,270,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>25,040,000</b>	<b>30,756,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>25,040,000</b>	<b>30,756,000</b>
21010101	Salary	23,703,000	30,199,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21010102	Overtime Payments	-	557,000
21010103	Consolidated Revenue Fund Charges - Salaries	1,337,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>29,477,000</b>	<b>28,514,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>24,997,000</b>	<b>28,514,000</b>
21020103	Transport Allowance	4,826,000	5,514,000
21020104	Rent Supplement	4,741,000	6,040,000
21020105	Meal Subsidy	2,095,000	2,402,000
21020106	Utility Allowance	1,454,000	1,683,000
21020107	Entertainment	58,000	58,000
21020109	Leave Transport Grant	2,370,000	3,020,000
21020114	Board Members Allowance	1,700,000	902,000
21020117	Domestic Staff Allowance	1,116,000	1,116,000
21020136	Responsibility Allowance	140,000	480,000
21020137	Medical Allowance	6,498,000	7,299,000
<b>210203</b>	<b>CRFC Charges Allowances</b>	<b>4,480,000</b>	<b>-</b>
21020306	Utility Allowance (CRFC)	401,000	-
21020307	Entertainment Allowance (CRFC)	401,000	-
21020309	Leave Transport Grant (CRFC)	134,000	-
21020317	Domestic Staff Allowance (CRFC)	1,003,000	-
21020318	Personal Assistant Allowance (CRFC)	334,000	-
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,003,000	-
21020324	Newspaper Allowance (CRFC)	201,000	-
21020330	Accommodation Allowance (CRFC)	1,003,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>2,650,000</b>	<b>2,660,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>2,650,000</b>	<b>2,660,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>30,000</b>	<b>30,000</b>
22020102	Local Travel & Transport - Others	30,000	30,000
<b>220202</b>	<b>Utilities General</b>	<b>-</b>	<b>30,000</b>
22020211	Postal and Courier Payments & Services	-	30,000



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,385,000</b>	<b>960,000</b>
22020301	Office Materials and Consumables	500,000	320,000
22020302	Books	400,000	300,000
22020303	Newspapers	200,000	250,000
22020305	Printing of Non-security Documents	30,000	60,000
22020317	Reagents Chemicals and Cleansing Materials	255,000	30,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>700,000</b>	<b>600,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000	250,000
22020404	Maintenance of Office / IT Equipment	100,000	200,000
22020405	Maintenance of Plants / Generators	300,000	150,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>500,000</b>	<b>500,000</b>
22020701	Financial Consulting	500,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>5,000</b>	<b>10,000</b>
22020901	Bank Charges (Other than Interest)	5,000	10,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>30,000</b>	<b>530,000</b>
22021001	Refreshment and Meals	30,000	30,000
22021043	Official Presents and Souvenirs	-	50,000
22021057	Casual Workers	10†	450,000
<b>051700200800</b>	<b>Jigawa State Scholarship Board</b>		
	<b>Recurrent Expenditure</b>	<b>22,000,000</b>	<b>30,400,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>8,400,000</b>	<b>10,100,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>3,819,000</b>	<b>4,462,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,819,000</b>	<b>4,462,000</b>
21010101	Salary	3,819,000	4,462,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>4,581,000</b>	<b>5,638,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>4,581,000</b>	<b>5,638,000</b>
21020103	Transport Allowance	622,000	879,000
21020104	Rent Supplement	764,000	892,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020105	Meal Subsidy	272,000	384,000
21020106	Utility Allowance	193,000	269,000
21020107	Entertainment	16,000	16,000
21020109	Leave Transport Grant	382,000	446,000
21020113	Hazard / Hardship Allowance	59,000	59,000
21020114	Board Members Allowance	1,260,000	1,260,000
21020117	Domestic Staff Allowance	36,000	36,000
21020136	Responsibility Allowance	175,000	240,000
21020137	Medical Allowance	801,000	1,157,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>13,600,000</b>	<b>20,300,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>13,600,000</b>	<b>20,300,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>8,000,000</b>	<b>16,000,000</b>
22020102	Local Travel & Transport - Others	8,000,000	16,000,000
<b>220202</b>	<b>Utilities General</b>	<b>250,000</b>	<b>220,000</b>
22020201	Electricity Charges	150,000	120,000
22020202	Telephone Charges	50,000	50,000
22020203	Internet Access Charges	50,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>450,000</b>	<b>450,000</b>
22020301	Office Materials and Consumables	200,000	150,000
22020305	Printing of Non-security Documents	250,000	300,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,120,000</b>	<b>1,010,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	450,000
22020402	Maintenance of Office Furniture	70,000	60,000
22020404	Maintenance of Office / IT Equipment	50,000	50,000
22020405	Maintenance of Plants / Generators	500,000	450,000
<b>220205</b>	<b>Training - General</b>	-	<b>10†</b>
22020502	International Training	-	10†
<b>220206</b>	<b>Other Services - General</b>	<b>2,000,000</b>	<b>1,580,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020603	Residential Rent	2,000,000	1,580,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>400,000</b>	<b>370,000</b>
22020709	Auditing of Accounts	400,000	370,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,200,000</b>	<b>600,000</b>
22020801	Motor Vehicle Fuel Cost	1,200,000	600,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>130,000</b>	<b>20,000</b>
22021001	Refreshment and Meals	130,000	20,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	-	<b>10t</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	-	<b>10t</b>
22040114	Scholarships and Bursary Awards	-	10t
<b>051700200900</b>	<b>Sule Lamido University</b>		
	<b>Recurrent Expenditure</b>	<b>2,386,403,000</b>	<b>1,879,700,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,527,403,000</b>	<b>1,145,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>347,806,000</b>	<b>290,852,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>347,806,000</b>	<b>290,852,000</b>
21010101	Salary	342,329,000	285,375,000
21010102	Overtime Payments	5,477,000	5,477,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>1,179,597,000</b>	<b>839,148,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>1,164,013,000</b>	<b>823,490,000</b>
21020104	Rent Supplement	185,130,000	134,634,000
21020106	Utility Allowance	1,560,000	578,000
21020107	Entertainment	1,733,000	867,000
21020108	Peculiar Allownance	494,816,000	450,000,000
21020109	Leave Transport Grant	386,000	193,000
21020113	Hazard / Hardship Allowance	12,000,000	10,000,000
21020117	Domestic Staff Allowance	2,889,000	1,444,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020118	Personal Assistant Allowance	963,000	481,000
21020119	Call Duty Allowance	3,407,000	2,483,000
21020120	Shift Duty Allowance	600,000	600,000
21020122	Motor Vehicle Maintenance Allowance	2,889,000	1,444,000
21020124	Newspaper Allowance	578,000	289,000
21020125	Accommodation Allowance	7,703,000	3,852,000
21020129	Contract Addition	350,000	350,000
21020130	Locum / Visiting Lecturers	310,000,000	135,556,000
21020138	Furniture Allowance	2,889,000	1,444,000
21020139	Earned Responsibility Allowance	34,000,000	26,258,000
21020140	Outfit/Robe Allowance	1,500,000	1,300,000
21020143	End Of Tenure benefit	10f	18,800,000
21020149	Consolidated Allowance	21,325,000	14,005,000
21020152	Baggage Allowance	4,870,000	4,870,000
21020158	Disturbance / Relocation Allowance	13,656,000	13,656,000
21020159	Monitoring Allowance	770,000	385,000
21020169	Postgraduate Studies	50,000,000	-
21020170	Excess Workload	10,000,000	-
<b>210202</b>	<b>Social Contribution</b>	<b>15,584,000</b>	<b>15,658,000</b>
21020203	Group Life Insurance	15,056,000	15,130,000
21020204	Employee Compensation Fund	528,000	528,000
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>10f</b>	<b>15,000,000</b>
<b>210301</b>	<b>Social Benefits</b>	<b>10f</b>	<b>15,000,000</b>
21030107	Once-in-4-Years Furniture Allowance	10f	15,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>859,000,000</b>	<b>734,700,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>849,000,000</b>	<b>724,700,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>87,000,000</b>	<b>82,000,000</b>
22020102	Local Travel & Transport - Others	87,000,000	82,000,000
<b>220202</b>	<b>Utilities General</b>	<b>67,800,000</b>	<b>110,300,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020201	Electricity Charges	50,000,000	86,000,000
22020202	Telephone Charges	7,000,000	9,000,000
22020203	Internet Access Charges	5,000,000	10,000,000
22020204	Satellites Broadcasting Access Charges	5,000,000	4,500,000
22020205	Water rates & Charges	50,000	50,000
22020206	Sewage Charges	500,000	500,000
22020210	Other Utility Charges	250,000	250,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>100,600,000</b>	<b>103,800,000</b>
22020301	Office Materials and Consumables	35,000,000	27,000,000
22020302	Books	2,000,000	4,000,000
22020303	Newspapers	2,600,000	2,800,000
22020305	Printing of Non-security Documents	20,000,000	25,000,000
22020307	Drugs, Vaccines & Medical Supplies	10,000,000	8,000,000
22020309	Uniforms & Other Clothing	2,000,000	3,000,000
22020310	Teaching Aids, Laboratory and Instructional Materials	10,000,000	15,000,000
22020315	Examinations / Examination Materials	15,000,000	15,000,000
22020317	Reagents Chemicals and Cleansing Materials	4,000,000	4,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>74,000,000</b>	<b>58,500,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	25,000,000	18,000,000
22020402	Maintenance of Office Furniture	2,000,000	1,500,000
22020403	Maintenance of Office Building / Residential Quarters	10,000,000	10,000,000
22020404	Maintenance of Office / IT Equipment	3,500,000	3,500,000
22020405	Maintenance of Plants / Generators	15,000,000	10,000,000
22020406	Other Maintenance Services	3,000,000	3,000,000
22020410	Maintenance of Street Lightings	3,000,000	3,000,000
22020415	Maintenance of Water Facilities	6,000,000	3,500,000
22020418	Maintenance of Educational Equipments	500,000	500,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020424	Maintenance of Guest Houses and Lodges	4,500,000	4,500,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	1,500,000	1,000,000
<b>220205</b>	<b>Training - General</b>	<b>45,000,000</b>	<b>30,000,000</b>
22020501	Local Training	30,000,000	20,000,000
22020502	International Training	15,000,000	10,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>113,600,000</b>	<b>100,600,000</b>
22020601	Security Services	40,000,000	35,000,000
22020603	Residential Rent	1,000,000	1,000,000
22020605	Cleaning and Fumigation Services	60,000,000	52,000,000
22020606	Land Use Charges	7,000,000	7,000,000
22020608	Rental of Plants, Equipments & Machinaries	300,000	300,000
22020612	Recruitment and Employment Activities	300,000	300,000
22020614	Hotels and Temporary Accomodatiom	5,000,000	5,000,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>18,000,000</b>	<b>15,000,000</b>
22020701	Financial Consulting	6,000,000	3,000,000
22020702	Information Technology Consulting	3,000,000	3,000,000
22020703	Legal Service	2,500,000	2,500,000
22020704	Engineering Services	500,000	500,000
22020708	Medical Consulting	3,000,000	3,000,000
22020709	Auditing of Accounts	3,000,000	3,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>200,000,000</b>	<b>105,000,000</b>
22020801	Motor Vehicle Fuel Cost	80,000,000	40,000,000
22020803	Plant / Generator Fuel Cost	120,000,000	65,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>12,500,000</b>	<b>8,000,000</b>
22020901	Bank Charges (Other than Interest)	500,000	500,000
22020902	Insurance Premium	10,000,000	7,000,000
22020912	Other Refunds	2,000,000	500,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>130,500,000</b>	<b>111,500,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021001	Refreshment and Meals	17,000,000	10,000,000
22021002	Honorarium and Sitting Allowance Payments	30,000,000	40,000,000
22021003	Publicity and Advertisements	4,000,000	3,000,000
22021004	Medical Expenses	2,000,000	1,500,000
22021006	Postage and Courier Services	2,000,000	3,000,000
22021008	Subscription to Professional Bodies / National Council Registration	4,000,000	5,000,000
22021009	Sporting Activities	2,000,000	2,000,000
22021010	Direct Teaching & Laboratory Cost	15,000,000	10,000,000
22021043	Official Presents and Souvenirs	3,500,000	3,500,000
22021044	Committees and Commissions	5,000,000	3,500,000
22021050	Official Ceremonies and Celebrations	10,000,000	10,000,000
22021057	Casual Workers	32,000,000	15,000,000
22021063	Accreditation Activities	2,000,000	3,000,000
22021065	Awards and Prizes of Excellence	2,000,000	2,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>10,000,000</b>	<b>10,000,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>10,000,000</b>	<b>10,000,000</b>
22040109	Grants to Communities and NGOs	2,000,000	2,000,000
22040110	Grant to Academic Institutions	3,000,000	3,000,000
22040113	Assistance and Donations General	5,000,000	5,000,000
<b>051700201000</b>	<b>Jigawa State Polytechnic</b>		
	<b>Recurrent Expenditure</b>	<b>1,066,138,000</b>	<b>1,030,260,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>914,138,000</b>	<b>886,760,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>257,545,000</b>	<b>208,192,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>257,545,000</b>	<b>208,192,000</b>
21010101	Salary	257,545,000	208,192,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>656,593,000</b>	<b>678,568,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>656,593,000</b>	<b>678,568,000</b>
21020104	Rent Supplement	113,635,000	136,595,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
21020108	Peculiar Allowance	38,920,000	34,847,000
21020114	Board Members Allowance	2,000,000	2,000,000
21020115	Journal Allowance	10,800,000	10,800,000
21020116	Academic Allowance	-	89,786,000
21020129	Contract Addition	725,000	725,000
21020130	Locum / Visiting Lecturers	10,294,000	10,294,000
21020138	Furniture Allowance	14,611,000	17,500,000
21020143	End Of Tenure benefit	11,326,000	-
21020149	Consolidated Allowance	432,498,000	345,377,000
21020164	Consequential Increase	21,784,000	30,643,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>152,000,000</b>	<b>143,500,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>152,000,000</b>	<b>129,550,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>7,000,000</b>	<b>6,000,000</b>
22020102	Local Travel & Transport - Others	7,000,000	6,000,000
<b>220202</b>	<b>Utilities General</b>	<b>4,000,000</b>	<b>4,600,000</b>
22020201	Electricity Charges	1,000,000	1,000,000
22020203	Internet Access Charges	1,000,000	2,000,000
22020204	Satellites Broadcasting Access Charges	1,000,000	600,000
22020205	Water rates & Charges	700,000	700,000
22020211	Postal and Courier Payments & Services	300,000	300,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>44,698,000</b>	<b>36,898,000</b>
22020301	Office Materials and Consumables	9,600,000	7,600,000
22020302	Books	2,798,000	2,798,000
22020303	Newspapers	300,000	300,000
22020305	Printing of Non-security Documents	11,000,000	10,000,000
22020307	Drugs, Vaccines & Medical Supplies	8,000,000	5,500,000
22020309	Uniforms & Other Clothing	500,000	500,000
22020315	Examinations / Examination Materials	10,000,000	7,800,000
22020317	Reagents Chemicals and Cleansing Materials	2,500,000	2,400,000



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220204</b>	<b>Maintenance Services - General</b>	<b>16,502,000</b>	<b>13,502,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,900,000	1,400,000
22020402	Maintenance of Office Furniture	1,202,000	1,202,000
22020403	Maintenance of Office Building / Residential Quarters	2,000,000	2,000,000
22020404	Maintenance of Office / IT Equipment	1,500,000	2,000,000
22020405	Maintenance of Plants / Generators	3,000,000	1,500,000
22020415	Maintenance of Water Facilities	1,000,000	500,000
22020419	Maintenance of Educational Buildings	2,500,000	2,500,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,400,000	2,400,000
<b>220205</b>	<b>Training - General</b>	<b>3,000,000</b>	<b>2,000,000</b>
22020501	Local Training	3,000,000	2,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>4,200,000</b>	<b>3,700,000</b>
22020601	Security Services	2,000,000	1,500,000
22020605	Cleaning and Fumigation Services	2,200,000	2,200,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>24,550,000</b>	<b>24,550,000</b>
22020709	Auditing of Accounts	800,000	800,000
22020711	Supervision and Management Fees	23,750,000	23,750,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>12,250,000</b>	<b>7,000,000</b>
22020801	Motor Vehicle Fuel Cost	4,100,000	2,000,000
22020803	Plant / Generator Fuel Cost	8,150,000	5,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>300,000</b>	<b>150,000</b>
22020901	Bank Charges (Other than Interest)	300,000	150,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>35,500,000</b>	<b>31,150,000</b>
22021001	Refreshment and Meals	4,850,000	2,500,000
22021002	Honorarium and Sitting Allowance Payments	3,500,000	4,500,000
22021003	Publicity and Advertisements	1,500,000	1,000,000
22021009	Sporting Activities	2,500,000	1,500,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021044	Committees and Commissions	1,150,000	1,150,000
22021057	Casual Workers	22,000,000	20,500,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	-	<b>13,950,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	-	<b>13,950,000</b>
22040103	Grants to Local Governments – Recurrent	-	13,950,000
<b>051700201100</b>	<b>Binyaminu Usman Polytechnic, Hadejia</b>		
	<b>Recurrent Expenditure</b>	<b>688,406,000</b>	<b>733,486,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>614,406,000</b>	<b>664,986,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>174,439,000</b>	<b>165,689,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>174,439,000</b>	<b>165,689,000</b>
21010101	Salary	174,439,000	165,689,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>439,966,000</b>	<b>499,297,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>439,966,000</b>	<b>499,297,000</b>
21020104	Rent Supplement	74,026,000	100,463,000
21020108	Peculiar Allowance	24,812,000	23,432,000
21020114	Board Members Allowance	2,260,000	2,260,000
21020129	Contract Addition	1,200,000	1,200,000
21020130	Locum / Visiting Lecturers	2,500,000	2,500,000
21020138	Furniture Allowance	14,611,000	13,310,000
21020143	End Of Tenure benefit	5,819,000	5,400,000
21020149	Consolidated Allowance	300,000,000	326,886,000
21020164	Consequential Increase	14,739,000	23,847,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>74,000,000</b>	<b>68,500,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>74,000,000</b>	<b>68,500,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>8,200,000</b>	<b>6,000,000</b>
22020102	Local Travel & Transport - Others	8,200,000	6,000,000
<b>220202</b>	<b>Utilities General</b>	<b>2,500,000</b>	<b>2,500,000</b>
22020201	Electricity Charges	1,300,000	1,300,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020202	Telephone Charges	500,000	500,000
22020203	Internet Access Charges	500,000	500,000
22020204	Satellites Broadcasting Access Charges	200,000	200,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>16,650,000</b>	<b>13,650,000</b>
22020301	Office Materials and Consumables	1,800,000	1,800,000
22020302	Books	250,000	250,000
22020303	Newspapers	300,000	300,000
22020305	Printing of Non-security Documents	1,800,000	1,800,000
22020307	Drugs, Vaccines & Medical Supplies	1,500,000	1,500,000
22020309	Uniforms & Other Clothing	500,000	500,000
22020310	Teaching Aids, Laboratory and Instructional Materials	3,000,000	3,000,000
22020315	Examinations / Examination Materials	7,000,000	4,000,000
22020317	Reagents Chemicals and Cleansing Materials	500,000	500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,300,000</b>	<b>10,300,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,300,000	2,300,000
22020402	Maintenance of Office Furniture	1,500,000	1,500,000
22020403	Maintenance of Office Building / Residential Quarters	2,500,000	2,500,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000
22020406	Other Maintenance Services	500,000	500,000
22020410	Maintenance of Street Lightings	500,000	500,000
22020415	Maintenance of Water Facilities	1,000,000	1,000,000
22020418	Maintenance of Educational Equipments	500,000	500,000
<b>220205</b>	<b>Training - General</b>	<b>800,000</b>	<b>800,000</b>
22020501	Local Training	500,000	500,000
22020503	Manpower Planning and Other Staff Development Expenses	300,000	300,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220206</b>	<b>Other Services - General</b>	<b>2,600,000</b>	<b>2,500,000</b>
22020601	Security Services	700,000	700,000
22020603	Residential Rent	600,000	500,000
22020605	Cleaning and Fumigation Services	400,000	400,000
22020606	Land Use Charges	100,000	100,000
22020610	Environmental Services	300,000	300,000
22020614	Hotels and Temporary Accomodatiom	500,000	500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,100,000</b>	<b>2,100,000</b>
22020701	Financial Consulting	300,000	300,000
22020705	Architectural Services	400,000	400,000
22020709	Auditing of Accounts	1,000,000	1,000,000
22020711	Supervision and Management Fees	400,000	400,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,500,000</b>	<b>2,500,000</b>
22020801	Motor Vehicle Fuel Cost	1,500,000	1,500,000
22020803	Plant / Generator Fuel Cost	1,000,000	1,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>2,950,000</b>	<b>2,950,000</b>
22020901	Bank Charges (Other than Interest)	150,000	150,000
22020912	Other Refunds	2,800,000	2,800,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>25,400,000</b>	<b>25,200,000</b>
22021001	Refreshment and Meals	2,200,000	2,000,000
22021002	Honorarium and Sitting Allowance Payments	4,000,000	4,000,000
22021003	Publicity and Advertisements	800,000	800,000
22021006	Postage and Courier Services	100,000	100,000
22021008	Subscription to Professional Bodies / National Council Registration	500,000	500,000
22021009	Sporting Activities	600,000	600,000
22021043	Official Presents and Souvenirs	400,000	400,000
22021044	Committees and Commissions	300,000	300,000
22021046	Livestock feeding and Medicament	800,000	800,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22021050	Official Ceremonies and Celebrations	1,000,000	1,000,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	200,000	200,000
22021057	Casual Workers	12,000,000	12,000,000
22021063	Accreditation Activities	2,000,000	2,000,000
22021068	Governing Council Expenses	500,000	500,000
<b>051700201200</b>	<b>Institute of Information Technology</b>		
	<b>Recurrent Expenditure</b>	<b>376,156,000</b>	<b>405,800,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>266,656,000</b>	<b>246,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>96,003,000</b>	<b>82,102,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>96,003,000</b>	<b>82,102,000</b>
21010101	Salary	96,003,000	82,102,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>163,654,000</b>	<b>157,398,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>163,654,000</b>	<b>157,398,000</b>
21020104	Rent Supplement	20,756,000	49,713,000
21020107	Entertainment	-	1,050,000
21020108	Peculiar Allowance	6,778,000	9,029,000
21020114	Board Members Allowance	2,500,000	2,100,000
21020115	Journal Allowance	2,789,000	2,789,000
21020116	Academic Allowance	5,250,000	5,250,000
21020129	Contract Addition	110,000	110,000
21020136	Responsibility Allowance	-	3,150,000
21020149	Consolidated Allowance	120,789,000	69,650,000
21020164	Consequential Increase	4,682,000	14,557,000
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>7,000,000</b>	<b>7,000,000</b>
<b>210301</b>	<b>Social Benefits</b>	<b>7,000,000</b>	<b>7,000,000</b>
21030105	Severance Gratuity	7,000,000	7,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>109,500,000</b>	<b>159,300,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>109,500,000</b>	<b>159,300,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>8,000,000</b>	<b>7,000,000</b>
22020102	Local Travel & Transport - Others	8,000,000	6,000,000
22020104	International Travel & Transport - Others	-	1,000,000
<b>220202</b>	<b>Utilities General</b>	<b>2,800,000</b>	<b>3,400,000</b>
22020201	Electricity Charges	300,000	100,000
22020202	Telephone Charges	800,000	700,000
22020203	Internet Access Charges	500,000	1,500,000
22020204	Satellites Broadcasting Access Charges	200,000	200,000
22020205	Water rates & Charges	800,000	600,000
22020206	Sewage Charges	100,000	100,000
22020210	Other Utility Charges	100,000	200,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>53,800,000</b>	<b>103,700,000</b>
22020301	Office Materials and Consumables	5,000,000	4,000,000
22020302	Books	300,000	200,000
22020303	Newspapers	100,000	200,000
22020305	Printing of Non-security Documents	2,000,000	500,000
22020306	Printing of Security Documents	2,000,000	400,000
22020307	Drugs, Vaccines & Medical Supplies	3,000,000	500,000
22020309	Uniforms & Other Clothing	300,000	500,000
22020310	Teaching Aids, Laboratory and Instructional Materials	400,000	400,000
22020315	Examinations / Examination Materials	40,000,000	96,500,000
22020317	Reagents Chemicals and Cleansing Materials	700,000	500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>9,200,000</b>	<b>13,300,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	5,000,000
22020402	Maintenance of Office Furniture	700,000	500,000
22020403	Maintenance of Office Building / Residential Quarters	1,000,000	3,000,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020405	Maintenance of Plants / Generators	1,000,000	1,500,000
22020406	Other Maintenance Services	500,000	500,000
22020410	Maintenance of Street Lightings	500,000	500,000
22020411	Maintenance of Communication Equipments	400,000	400,000
22020415	Maintenance of Water Facilities	700,000	500,000
22020418	Maintenance of Educational Equipments	400,000	400,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	500,000	500,000
<b>220205</b>	<b>Training - General</b>	<b>3,500,000</b>	<b>3,500,000</b>
22020501	Local Training	3,000,000	3,000,000
22020502	International Training	500,000	500,000
<b>220206</b>	<b>Other Services - General</b>	<b>2,200,000</b>	<b>2,200,000</b>
22020601	Security Services	800,000	800,000
22020603	Residential Rent	200,000	200,000
22020605	Cleaning and Fumigation Services	500,000	500,000
22020606	Land Use Charges	200,000	200,000
22020608	Rental of Plants, Equipments & Machinaries	300,000	300,000
22020610	Environmental Services	200,000	200,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,350,000</b>	<b>2,700,000</b>
22020701	Financial Consulting	350,000	500,000
22020702	Information Technology Consulting	500,000	500,000
22020708	Medical Consulting	500,000	500,000
22020709	Auditing of Accounts	1,000,000	1,200,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>5,800,000</b>	<b>6,500,000</b>
22020801	Motor Vehicle Fuel Cost	5,000,000	2,500,000
22020803	Plant / Generator Fuel Cost	800,000	4,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>150,000</b>	<b>200,000</b>
22020901	Bank Charges (Other than Interest)	150,000	200,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>21,700,000</b>	<b>16,800,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021001	Refreshment and Meals	3,500,000	1,200,000
22021002	Honorarium and Sitting Allowance Payments	6,000,000	3,500,000
22021003	Publicity and Advertisements	800,000	1,000,000
22021004	Medical Expenses	500,000	500,000
22021006	Postage and Courier Services	100,000	200,000
22021008	Subscription to Professional Bodies / National Council Registration	500,000	500,000
22021009	Sporting Activities	1,000,000	1,000,000
22021043	Official Presents and Souvenirs	300,000	300,000
22021044	Committees and Commissions	500,000	400,000
22021050	Official Ceremonies and Celebrations	500,000	200,000
22021057	Casual Workers	8,000,000	8,000,000
<b>051700201300</b>	<b>Jigawa State College of Education</b>		
	<b>Recurrent Expenditure</b>	<b>1,402,624,000</b>	<b>1,454,300,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,255,624,000</b>	<b>1,336,300,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>327,932,000</b>	<b>331,656,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>327,932,000</b>	<b>331,656,000</b>
21010101	Salary	327,932,000	331,656,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>927,693,000</b>	<b>1,004,644,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>927,693,000</b>	<b>1,004,644,000</b>
21020104	Rent Supplement	131,418,000	220,268,000
21020108	Peculiar Allowance	41,089,000	57,240,000
21020114	Board Members Allowance	2,500,000	12,600,000
21020143	End Of Tenure benefit	-	25,000,000
21020149	Consolidated Allowance	726,941,000	643,882,000
21020164	Consequential Increase	25,745,000	45,654,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>147,000,000</b>	<b>118,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>146,300,000</b>	<b>117,300,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>7,000,000</b>	<b>7,000,000</b>



**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22020102	Local Travel & Transport - Others	7,000,000	7,000,000
<b>220202</b>	<b>Utilities General</b>	<b>5,600,000</b>	<b>5,200,000</b>
22020201	Electricity Charges	4,000,000	4,000,000
22020203	Internet Access Charges	500,000	500,000
22020205	Water rates & Charges	500,000	300,000
22020206	Sewage Charges	500,000	300,000
22020211	Postal and Courier Payments & Services	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>47,300,000</b>	<b>35,100,000</b>
22020301	Office Materials and Consumables	3,000,000	3,000,000
22020302	Books	500,000	1,000,000
22020303	Newspapers	100,000	100,000
22020305	Printing of Non-security Documents	2,000,000	4,000,000
22020306	Printing of Security Documents	3,000,000	3,500,000
22020307	Drugs, Vaccines & Medical Supplies	1,000,000	1,000,000
22020309	Uniforms & Other Clothing	500,000	500,000
22020310	Teaching Aids, Laboratory and Instructional Materials	1,200,000	1,000,000
22020315	Examinations / Examination Materials	35,000,000	20,000,000
22020317	Reagents Chemicals and Cleansing Materials	1,000,000	1,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>13,700,000</b>	<b>10,900,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,000,000	2,000,000
22020402	Maintenance of Office Furniture	500,000	500,000
22020403	Maintenance of Office Building / Residential Quarters	2,000,000	2,000,000
22020404	Maintenance of Office / IT Equipment	1,200,000	1,200,000
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000
22020406	Other Maintenance Services	1,500,000	1,500,000
22020411	Maintenance of Communication Equipments	1,000,000	1,000,000
22020418	Maintenance of Educational Equipments	1,000,000	1,000,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020419	Maintenance of Educational Buildings	1,000,000	500,000
22020421	Maintenance of Health Institution Buildings	500,000	200,000
<b>220205</b>	<b>Training - General</b>	<b>3,000,000</b>	<b>3,000,000</b>
22020501	Local Training	3,000,000	3,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>4,000,000</b>	<b>4,250,000</b>
22020601	Security Services	500,000	1,000,000
22020603	Residential Rent	2,500,000	2,250,000
22020605	Cleaning and Fumigation Services	1,000,000	1,000,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>500,000</b>	<b>1,000,000</b>
22020701	Financial Consulting	500,000	1,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>10,500,000</b>	<b>8,000,000</b>
22020801	Motor Vehicle Fuel Cost	5,500,000	2,000,000
22020803	Plant / Generator Fuel Cost	5,000,000	6,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>400,000</b>	<b>600,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
22020912	Other Refunds	300,000	500,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>54,300,000</b>	<b>42,250,000</b>
22021001	Refreshment and Meals	6,000,000	3,800,000
22021002	Honorarium and Sitting Allowance Payments	5,000,000	2,150,000
22021003	Publicity and Advertisements	500,000	500,000
22021004	Medical Expenses	500,000	500,000
22021007	Welfare Packages	1,000,000	500,000
22021009	Sporting Activities	800,000	800,000
22021044	Committees and Commissions	4,000,000	2,500,000
22021046	Livestock feeding and Medicament	500,000	500,000
22021049	Special Health Programmes & Initiatives	12,000,000	12,000,000
22021057	Casual Workers	24,000,000	19,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>700,000</b>	<b>700,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>700,000</b>	<b>700,000</b>
22040109	Grants to Communities and NGOs	400,000	400,000
22040113	Assistance and Donations General	300,000	300,000
<b>051700201400</b>	<b>Jigawa State College of Education and Legal Studies</b>		
	<b>Recurrent Expenditure</b>	<b>700,676,000</b>	<b>647,956,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>582,676,000</b>	<b>514,956,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>157,744,000</b>	<b>136,853,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>157,744,000</b>	<b>136,853,000</b>
21010101	Salary	157,744,000	136,853,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>410,933,000</b>	<b>364,103,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>410,933,000</b>	<b>364,103,000</b>
21020103	Transport Allowance	895,000	895,000
21020104	Rent Supplement	77,789,000	83,753,000
21020105	Meal Subsidy	397,000	397,000
21020106	Utility Allowance	278,000	278,000
21020108	Peculiar Allowance	25,880,000	21,366,000
21020109	Leave Transport Grant	520,000	435,000
21020112	Inducement Allowance	4,475,000	4,250,000
21020114	Board Members Allowance	900,000	900,000
21020130	Locum / Visiting Lecturers	20,000,000	-
21020137	Medical Allowance	1,157,000	1,157,000
21020143	End Of Tenure benefit	14,000,000	6,000,000
21020146	Arrears of Allowances	579,000	361,000
21020149	Consolidated Allowance	250,000,000	224,884,000
21020164	Consequential Increase	14,063,000	19,427,000
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>14,000,000</b>	<b>14,000,000</b>
<b>210301</b>	<b>Social Benefits</b>	<b>14,000,000</b>	<b>14,000,000</b>
21030107	Once-in-4-Years Furniture Allowance	14,000,000	14,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>22</b>	<b>Other Recurrent Cost</b>	<b>118,000,000</b>	<b>133,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>118,000,000</b>	<b>131,500,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>14,000,000</b>	<b>13,000,000</b>
22020102	Local Travel & Transport - Others	14,000,000	13,000,000
<b>220202</b>	<b>Utilities General</b>	<b>5,220,000</b>	<b>5,220,000</b>
22020203	Internet Access Charges	5,000,000	5,000,000
22020204	Satellites Broadcasting Access Charges	100,000	100,000
22020205	Water rates & Charges	120,000	120,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>56,830,000</b>	<b>57,230,000</b>
22020301	Office Materials and Consumables	13,000,000	6,000,000
22020302	Books	2,000,000	3,000,000
22020305	Printing of Non-security Documents	6,000,000	6,500,000
22020307	Drugs, Vaccines & Medical Supplies	3,500,000	3,230,000
22020309	Uniforms & Other Clothing	500,000	500,000
22020310	Teaching Aids, Laboratory and Instructional Materials	21,830,000	15,000,000
22020315	Examinations / Examination Materials	10,000,000	23,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>9,550,000</b>	<b>17,750,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,000,000
22020402	Maintenance of Office Furniture	2,500,000	4,000,000
22020403	Maintenance of Office Building / Residential Quarters	3,000,000	8,000,000
22020405	Maintenance of Plants / Generators	500,000	2,500,000
22020410	Maintenance of Street Lightings	750,000	250,000
22020415	Maintenance of Water Facilities	800,000	1,000,000
<b>220205</b>	<b>Training - General</b>	<b>2,500,000</b>	<b>3,000,000</b>
22020501	Local Training	2,500,000	3,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>3,000,000</b>	<b>4,000,000</b>
22020601	Security Services	1,500,000	500,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020603	Residential Rent	500,000	500,000
22020605	Cleaning and Fumigation Services	500,000	2,000,000
22020609	Guidance and Counselling Services	500,000	1,000,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,800,000</b>	<b>2,800,000</b>
22020702	Information Technology Consulting	500,000	1,000,000
22020705	Architectural Services	1,500,000	800,000
22020709	Auditing of Accounts	800,000	1,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>3,000,000</b>	<b>2,500,000</b>
22020801	Motor Vehicle Fuel Cost	1,500,000	1,500,000
22020803	Plant / Generator Fuel Cost	1,500,000	1,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>750,000</b>	<b>500,000</b>
22020901	Bank Charges (Other than Interest)	500,000	500,000
22020902	Insurance Premium	250,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>20,350,000</b>	<b>25,500,000</b>
22021001	Refreshment and Meals	3,000,000	3,000,000
22021002	Honorarium and Sitting Allowance Payments	3,000,000	3,000,000
22021003	Publicity and Advertisements	500,000	500,000
22021008	Subscription to Professional Bodies / National Council Registration	500,000	500,000
22021009	Sporting Activities	500,000	1,500,000
22021043	Official Presents and Souvenirs	1,000,000	2,000,000
22021044	Committees and Commissions	1,500,000	1,500,000
22021047	Community Engagement, Sensitization & Mobilization Activit	1,000,000	1,000,000
22021050	Official Ceremonies and Celebrations	1,000,000	1,000,000
22021057	Casual Workers	8,350,000	5,500,000
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	-	1,500,000
22021063	Accreditation Activities	-	4,500,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>-</b>	<b>1,500,000</b>

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	-	<b>1,500,000</b>
22040113	Assistance and Donations General	-	1,500,000
<b>051700201500</b>	<b>Jigawa State College of Remedial Studies</b>		
	<b>Recurrent Expenditure</b>	<b>266,856,000</b>	<b>162,728,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>203,056,000</b>	<b>131,728,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>71,824,000</b>	<b>37,444,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>71,824,000</b>	<b>37,444,000</b>
21010101	Salary	71,824,000	37,444,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>131,232,000</b>	<b>94,284,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>131,232,000</b>	<b>94,284,000</b>
21020104	Rent Supplement	38,755,000	21,690,000
21020108	Peculiar Allowance	12,748,000	6,640,000
21020113	Hazard / Hardship Allowance	750,000	33,617,000
21020114	Board Members Allowance	-	1,725,000
21020138	Furniture Allowance	12,000,000	18,263,000
21020143	End Of Tenure benefit	-	5,186,000
21020149	Consolidated Allowance	58,331,000	-
21020164	Consequential Increase	8,647,000	7,162,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>63,800,000</b>	<b>31,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>63,200,000</b>	<b>30,500,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>5,000,000</b>	<b>3,000,000</b>
22020102	Local Travel & Transport - Others	5,000,000	3,000,000
<b>220202</b>	<b>Utilities General</b>	<b>800,000</b>	<b>400,000</b>
22020203	Internet Access Charges	500,000	200,000
22020205	Water rates & Charges	300,000	200,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>12,800,000</b>	<b>5,850,000</b>
22020301	Office Materials and Consumables	5,000,000	1,100,000
22020302	Books	1,000,000	500,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020305	Printing of Non-security Documents	200,000	150,000
22020307	Drugs, Vaccines & Medical Supplies	700,000	600,000
22020309	Uniforms & Other Clothing	400,000	200,000
22020310	Teaching Aids, Laboratory and Instructional Materials	500,000	300,000
22020315	Examinations / Examination Materials	5,000,000	3,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>7,700,000</b>	<b>3,550,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	1,000,000
22020402	Maintenance of Office Furniture	700,000	500,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	200,000
22020405	Maintenance of Plants / Generators	3,000,000	1,500,000
22020406	Other Maintenance Services	200,000	200,000
22020421	Maintenance of Health Institution Buildings	300,000	150,000
<b>220205</b>	<b>Training - General</b>	<b>5,000,000</b>	<b>1,500,000</b>
22020501	Local Training	5,000,000	1,500,000
<b>220206</b>	<b>Other Services - General</b>	<b>5,000,000</b>	<b>1,500,000</b>
22020601	Security Services	1,000,000	400,000
22020603	Residential Rent	2,000,000	600,000
22020605	Cleaning and Fumigation Services	2,000,000	500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>3,500,000</b>	<b>1,900,000</b>
22020701	Financial Consulting	2,000,000	1,200,000
22020709	Auditing of Accounts	1,500,000	700,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>8,700,000</b>	<b>1,600,000</b>
22020801	Motor Vehicle Fuel Cost	5,000,000	500,000
22020803	Plant / Generator Fuel Cost	3,700,000	1,100,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>500,000</b>	<b>400,000</b>
22020912	Other Refunds	500,000	400,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>14,200,000</b>	<b>10,800,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021001	Refreshment and Meals	700,000	700,000
22021002	Honorarium and Sitting Allowance Payments	1,700,000	1,200,000
22021009	Sporting Activities	1,000,000	500,000
22021044	Committees and Commissions	800,000	800,000
22021049	Special Health Programmes & Initiatives	500,000	500,000
22021050	Official Ceremonies and Celebrations	500,000	600,000
22021057	Casual Workers	10†	3,000,000
22021063	Accreditation Activities	9,000,000	3,500,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>600,000</b>	<b>500,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>600,000</b>	<b>500,000</b>
22040103	Grants to Local Governments – Recurrent	300,000	300,000
22040113	Assistance and Donations General	300,000	200,000
<b>051700201601</b>	<b>Jigawa State Information Technology and Digital Economy Agency</b>		
	<b>Recurrent Expenditure</b>	<b>27,312,000</b>	<b>-</b>
<b>21</b>	<b>Personnel Cost</b>	<b>2,312,000</b>	<b>-</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,017,000</b>	<b>-</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,017,000</b>	<b>-</b>
21010101	Salary	1,017,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>1,294,000</b>	<b>-</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>1,294,000</b>	<b>-</b>
21020103	Transport Allowance	316,000	-
21020104	Rent Supplement	203,000	-
21020105	Meal Subsidy	137,000	-
21020106	Utility Allowance	92,000	-
21020109	Leave Transport Grant	102,000	-
21020137	Medical Allowance	445,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>25,000,000</b>	<b>-</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>25,000,000</b>	<b>-</b>



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,000,000</b>	-
22020102	Local Travel & Transport - Others	4,000,000	-
<b>220202</b>	<b>Utilities General</b>	<b>1,500,000</b>	-
22020203	Internet Access Charges	1,000,000	-
22020204	Satellites Broadcasting Access Charges	500,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,500,000</b>	-
22020301	Office Materials and Consumables	2,500,000	-
22020305	Printing of Non-security Documents	1,000,000	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>6,000,000</b>	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	-
22020403	Maintenance of Office Building / Residential Quarters	1,000,000	-
22020404	Maintenance of Office / IT Equipment	2,000,000	-
22020411	Maintenance of Communication Equipments	2,000,000	-
<b>220205</b>	<b>Training - General</b>	<b>2,000,000</b>	-
22020501	Local Training	2,000,000	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,000,000</b>	-
22020702	Information Technology Consulting	2,000,000	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>3,500,000</b>	-
22020801	Motor Vehicle Fuel Cost	3,000,000	-
22020803	Plant / Generator Fuel Cost	500,000	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	-
22020901	Bank Charges (Other than Interest)	50,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>2,450,000</b>	-
22021001	Refreshment and Meals	700,000	-
22021002	Honorarium and Sitting Allowance Payments	750,000	-
22021003	Publicity and Advertisements	1,000,000	-
<b>052100100100</b>	<b>Ministry of Health</b>		

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
	<b>Recurrent Expenditure</b>	<b>2,158,441,000</b>	<b>1,648,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,868,441,000</b>	<b>1,050,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>916,840,000</b>	<b>416,888,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>916,840,000</b>	<b>416,888,000</b>
21010101	Salary	916,840,000	416,888,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>951,601,000</b>	<b>633,112,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>951,601,000</b>	<b>633,112,000</b>
21020103	Transport Allowance	227,000	227,000
21020104	Rent Supplement	373,000	353,000
21020105	Meal Subsidy	100,000	100,000
21020106	Utility Allowance	75,000	75,000
21020109	Leave Transport Grant	186,000	177,000
21020113	Hazard / Hardship Allowance	33,434,000	19,261,000
21020114	Board Members Allowance	3,240,000	-
21020115	Journal Allowance	1,586,000	2,335,000
21020119	Call Duty Allowance	119,985,000	100,847,000
21020120	Shift Duty Allowance	24,795,000	9,127,000
21020129	Contract Addition	438,000	460,000
21020130	Locum / Visiting Lecturers	115,916,000	-
21020136	Responsibility Allowance	60,000	115,000
21020137	Medical Allowance	267,000	267,000
21020146	Arrears of Allowances	1,567,000	4,056,000
21020149	Consolidated Allowance	565,000,000	430,401,000
21020153	Non Clinical Allowance	2,584,000	1,723,000
21020154	Project Allowance for Medical Students	3,375,000	2,907,000
21020155	Specialist Allowance (Medical Consultant)	1,577,000	1,656,000
21020161	Non Clinical Duty	3,580,000	3,435,000
21020164	Consequential Increase	73,238,000	55,592,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>290,000,000</b>	<b>598,500,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>290,000,000</b>	<b>598,500,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>16,920,000</b>	<b>15,000,000</b>
22020102	Local Travel & Transport - Others	16,920,000	15,000,000
<b>220202</b>	<b>Utilities General</b>	<b>1,708,000</b>	<b>1,780,000</b>
22020203	Internet Access Charges	882,000	1,000,000
22020204	Satellites Broadcasting Access Charges	826,000	780,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,478,000</b>	<b>4,550,000</b>
22020301	Office Materials and Consumables	2,641,000	2,000,000
22020302	Books	491,000	500,000
22020305	Printing of Non-security Documents	2,296,000	2,000,000
22020309	Uniforms & Other Clothing	50,000	50,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>21,800,000</b>	<b>16,090,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	15,639,000	11,090,000
22020402	Maintenance of Office Furniture	1,000,000	1,000,000
22020403	Maintenance of Office Building / Residential Quarters	2,716,000	2,000,000
22020420	Maintenance of Medical Equipments	2,445,000	2,000,000
<b>220205</b>	<b>Training - General</b>	<b>8,775,000</b>	<b>8,000,000</b>
22020501	Local Training	8,775,000	8,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>12,564,000</b>	<b>4,510,000</b>
22020801	Motor Vehicle Fuel Cost	12,564,000	4,510,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>222,756,000</b>	<b>548,570,000</b>
22021001	Refreshment and Meals	4,363,000	3,500,000
22021002	Honorarium and Sitting Allowance Payments	6,780,000	7,200,000
22021006	Postage and Courier Services	173,000	150,000
22021044	Committees and Commissions	848,000	1,000,000
22021045	Institutional Feeding	181,178,000	176,000,000
22021050	Official Ceremonies and Celebrations	1,665,000	2,000,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021053	National Councils Meetings	7,000,000	5,000,000
22021057	Casual Workers	10†	332,720,000
22021064	Emergency Preparedness and Response	15,750,000	16,000,000
22021077	Sexual Assault Referral Centre Expenses	5,000,000	5,000,000
<b>052100100110</b>	<b>Babura General Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>366,777,000</b>	<b>372,020,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>245,727,000</b>	<b>263,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>76,120,000</b>	<b>89,851,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>76,120,000</b>	<b>89,851,000</b>
21010101	Salary	76,120,000	89,491,000
21010102	Overtime Payments	-	360,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>169,608,000</b>	<b>173,649,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>169,608,000</b>	<b>173,649,000</b>
21020103	Transport Allowance	1,849,000	69,000
21020104	Rent Supplement	939,000	93,000
21020105	Meal Subsidy	787,000	31,000
21020106	Utility Allowance	511,000	21,000
21020109	Leave Transport Grant	470,000	47,000
21020113	Hazard / Hardship Allowance	10,992,000	11,000,000
21020119	Call Duty Allowance	8,000,000	8,000,000
21020120	Shift Duty Allowance	17,000,000	18,000,000
21020129	Contract Addition	300,000	300,000
21020137	Medical Allowance	2,759,000	89,000
21020149	Consolidated Allowance	110,000,000	120,000,000
21020164	Consequential Increase	16,000,000	16,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>121,050,000</b>	<b>108,520,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>120,600,000</b>	<b>108,070,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>1,300,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020102	Local Travel & Transport - Others	2,000,000	1,300,000
<b>220202</b>	<b>Utilities General</b>	<b>1,200,000</b>	-
22020201	Electricity Charges	1,200,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>73,700,000</b>	<b>65,045,000</b>
22020301	Office Materials and Consumables	800,000	700,000
22020305	Printing of Non-security Documents	1,900,000	1,740,000
22020307	Drugs, Vaccines & Medical Supplies	50,000,000	41,620,000
22020309	Uniforms & Other Clothing	100,000	85,000
22020317	Reagents Chemicals and Cleansing Materials	20,900,000	20,900,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>22,710,000</b>	<b>20,795,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,800,000	1,600,000
22020402	Maintenance of Office Furniture	250,000	250,000
22020403	Maintenance of Office Building / Residential Quarters	100,000	85,000
22020404	Maintenance of Office / IT Equipment	220,000	190,000
22020405	Maintenance of Plants / Generators	13,000,000	13,000,000
22020415	Maintenance of Water Facilities	540,000	170,000
22020420	Maintenance of Medical Equipments	3,500,000	3,200,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,300,000	2,300,000
22020426	Maintenance of Electricity/Solar Power	1,000,000	-
<b>220206</b>	<b>Other Services - General</b>	<b>450,000</b>	<b>450,000</b>
22020605	Cleaning and Fumigation Services	450,000	450,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>200,000</b>	<b>160,000</b>
22020901	Bank Charges (Other than Interest)	200,000	160,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>20,340,000</b>	<b>20,320,000</b>
22021001	Refreshment and Meals	150,000	150,000
22021002	Honorarium and Sitting Allowance Payments	100,000	80,000
22021003	Publicity and Advertisements	90,000	90,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021057	Casual Workers	20,000,000	20,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>450,000</b>	<b>450,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>450,000</b>	<b>450,000</b>
22040109	Grants to Communities and NGOs	450,000	450,000
<b>052100100111</b>	<b>Birnin Kudu General Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>603,684,000</b>	<b>631,180,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>483,980,000</b>	<b>528,100,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>136,340,000</b>	<b>162,977,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>136,340,000</b>	<b>162,977,000</b>
21010101	Salary	136,340,000	162,977,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>347,640,000</b>	<b>365,123,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>347,640,000</b>	<b>365,123,000</b>
21020103	Transport Allowance	1,781,000	-
21020104	Rent Supplement	851,000	-
21020105	Meal Subsidy	757,000	-
21020106	Utility Allowance	490,000	-
21020109	Leave Transport Grant	425,000	-
21020113	Hazard / Hardship Allowance	15,401,000	14,610,000
21020119	Call Duty Allowance	21,841,000	21,841,000
21020120	Shift Duty Allowance	44,226,000	44,226,000
21020129	Contract Addition	1,086,000	1,086,000
21020137	Medical Allowance	2,670,000	66,000
21020149	Consolidated Allowance	220,000,000	245,181,000
21020153	Non Clinical Allowance	8,846,000	8,846,000
21020163	Medical Staff Teaching Allowance	267,000	267,000
21020164	Consequential Increase	29,000,000	29,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>119,704,000</b>	<b>103,080,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>119,704,000</b>	<b>103,080,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,061,000</b>	<b>1,061,000</b>
22020102	Local Travel & Transport - Others	1,061,000	1,061,000
<b>220202</b>	<b>Utilities General</b>	<b>1,463,000</b>	<b>305,000</b>
22020201	Electricity Charges	1,200,000	42,000
22020204	Satellites Broadcasting Access Charges	72,000	72,000
22020210	Other Utility Charges	109,000	109,000
22020211	Postal and Courier Payments & Services	82,000	82,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>85,377,000</b>	<b>79,772,000</b>
22020301	Office Materials and Consumables	527,000	527,000
22020303	Newspapers	54,000	54,000
22020305	Printing of Non-security Documents	1,389,000	389,000
22020307	Drugs, Vaccines & Medical Supplies	80,000,000	78,396,000
22020309	Uniforms & Other Clothing	1,206,000	206,000
22020317	Reagents Chemicals and Cleansing Materials	2,201,000	201,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>12,699,000</b>	<b>10,889,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,010,000	101,000
22020402	Maintenance of Office Furniture	95,000	95,000
22020403	Maintenance of Office Building / Residential Quarters	503,000	503,000
22020404	Maintenance of Office / IT Equipment	150,000	150,000
22020405	Maintenance of Plants / Generators	9,281,000	9,281,000
22020406	Other Maintenance Services	60,000	60,000
22020415	Maintenance of Water Facilities	71,000	71,000
22020420	Maintenance of Medical Equipments	161,000	161,000
22020421	Maintenance of Health Institution Buildings	1,368,000	150,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	-	316,000
<b>220205</b>	<b>Training - General</b>	<b>200,000</b>	<b>110,000</b>
22020501	Local Training	200,000	110,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,900,000</b>	-
22020801	Motor Vehicle Fuel Cost	1,500,000	-
22020803	Plant / Generator Fuel Cost	1,400,000	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>82,000</b>	-
22020901	Bank Charges (Other than Interest)	82,000	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>15,922,000</b>	<b>10,942,000</b>
22021001	Refreshment and Meals	1,500,000	-
22021006	Postage and Courier Services	22,000	22,000
22021057	Casual Workers	14,400,000	10,920,000
<b>052100100112</b>	<b>Birniwa General Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>296,600,000</b>	<b>297,200,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>186,200,000</b>	<b>187,800,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>59,229,000</b>	<b>64,711,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>59,229,000</b>	<b>64,711,000</b>
21010101	Salary	59,229,000	61,170,000
21010102	Overtime Payments	-	3,540,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>126,971,000</b>	<b>123,089,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>126,971,000</b>	<b>123,089,000</b>
21020103	Transport Allowance	151,000	151,000
21020104	Rent Supplement	270,000	255,000
21020105	Meal Subsidy	66,000	66,000
21020106	Utility Allowance	50,000	50,000
21020109	Leave Transport Grant	135,000	128,000
21020113	Hazard / Hardship Allowance	6,968,000	9,000,000
21020119	Call Duty Allowance	5,300,000	10,000,000
21020120	Shift Duty Allowance	7,950,000	10,000,000
21020129	Contract Addition	300,000	250,000
21020137	Medical Allowance	178,000	178,000



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020149	Consolidated Allowance	88,901,000	80,011,000
21020153	Non Clinical Allowance	200,000	-
21020163	Medical Staff Teaching Allowance	6,301,000	-
21020164	Consequential Increase	10,200,000	13,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>110,400,000</b>	<b>109,400,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>110,400,000</b>	<b>109,400,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>1,500,000</b>
22020102	Local Travel & Transport - Others	2,000,000	1,500,000
<b>220202</b>	<b>Utilities General</b>	<b>920,000</b>	<b>500,000</b>
22020201	Electricity Charges	500,000	100,000
22020203	Internet Access Charges	20,000	20,000
22020204	Satellites Broadcasting Access Charges	50,000	50,000
22020205	Water rates & Charges	100,000	100,000
22020210	Other Utility Charges	200,000	180,000
22020211	Postal and Courier Payments & Services	50,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>78,600,000</b>	<b>72,520,000</b>
22020301	Office Materials and Consumables	400,000	350,000
22020305	Printing of Non-security Documents	1,000,000	400,000
22020307	Drugs, Vaccines & Medical Supplies	75,000,000	69,300,000
22020309	Uniforms & Other Clothing	200,000	250,000
22020317	Reagents Chemicals and Cleansing Materials	2,000,000	2,220,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>7,330,000</b>	<b>7,885,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000	500,000
22020404	Maintenance of Office / IT Equipment	150,000	135,000
22020405	Maintenance of Plants / Generators	4,800,000	5,850,000
22020415	Maintenance of Water Facilities	80,000	100,000
22020420	Maintenance of Medical Equipments	700,000	500,000
22020421	Maintenance of Health Institution Buildings	1,000,000	800,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
<b>220205</b>	<b>Training - General</b>	<b>200,000</b>	<b>150,000</b>
22020501	Local Training	200,000	150,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>6,700,000</b>	<b>11,545,000</b>
22020801	Motor Vehicle Fuel Cost	700,000	1,000,000
22020803	Plant / Generator Fuel Cost	6,000,000	10,545,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>20,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	20,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>14,630,000</b>	<b>15,250,000</b>
22021006	Postage and Courier Services	30,000	50,000
22021057	Casual Workers	14,600,000	15,200,000
<b>052100100113</b>	<b>Dutse General Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>766,959,000</b>	<b>770,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>624,159,000</b>	<b>607,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>187,991,000</b>	<b>184,555,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>187,991,000</b>	<b>184,555,000</b>
21010101	Salary	187,391,000	184,555,000
21010104	Salary Arrears	600,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>436,169,000</b>	<b>422,445,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>436,169,000</b>	<b>422,445,000</b>
21020103	Transport Allowance	1,856,000	76,000
21020104	Rent Supplement	989,000	120,000
21020105	Meal Subsidy	790,000	33,000
21020106	Utility Allowance	515,000	25,000
21020109	Leave Transport Grant	494,000	60,000
21020113	Hazard / Hardship Allowance	30,000	25,000,000
21020119	Call Duty Allowance	45,135,000	30,385,000
21020120	Shift Duty Allowance	60,000,000	40,000,000
21020129	Contract Addition	5,000,000	3,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020136	Responsibility Allowance	300,000	265,000
21020137	Medical Allowance	2,759,000	89,000
21020146	Arrears of Allowances	-	500,000
21020149	Consolidated Allowance	290,000,000	294,824,000
21020155	Specialist Allowance (Medical Consultant)	300,000	300,000
21020164	Consequential Increase	28,000,000	27,768,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>142,800,000</b>	<b>163,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>142,800,000</b>	<b>163,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>900,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	900,000	1,000,000
<b>220202</b>	<b>Utilities General</b>	<b>4,500,000</b>	<b>4,000,000</b>
22020201	Electricity Charges	3,000,000	2,000,000
22020204	Satellites Broadcasting Access Charges	700,000	1,000,000
22020210	Other Utility Charges	800,000	1,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>67,700,000</b>	<b>74,000,000</b>
22020301	Office Materials and Consumables	900,000	1,000,000
22020305	Printing of Non-security Documents	900,000	1,000,000
22020307	Drugs, Vaccines & Medical Supplies	65,000,000	71,000,000
22020309	Uniforms & Other Clothing	900,000	1,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>19,500,000</b>	<b>23,000,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,000,000	4,000,000
22020402	Maintenance of Office Furniture	2,000,000	2,000,000
22020403	Maintenance of Office Building / Residential Quarters	4,000,000	4,000,000
22020404	Maintenance of Office / IT Equipment	1,000,000	1,000,000
22020405	Maintenance of Plants / Generators	2,000,000	8,000,000
22020406	Other Maintenance Services	1,500,000	-
22020415	Maintenance of Water Facilities	-	1,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020425	Maintenance of Lab/Workshop Tools and Instrument	5,000,000	3,000,000
<b>220205</b>	<b>Training - General</b>	<b>900,000</b>	<b>1,000,000</b>
22020501	Local Training	900,000	1,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>900,000</b>	<b>1,000,000</b>
22020605	Cleaning and Fumigation Services	900,000	1,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>7,000,000</b>	<b>4,800,000</b>
22020801	Motor Vehicle Fuel Cost	4,000,000	2,800,000
22020803	Plant / Generator Fuel Cost	3,000,000	2,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>200,000</b>	<b>800,000</b>
22020901	Bank Charges (Other than Interest)	200,000	800,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>41,200,000</b>	<b>53,400,000</b>
22021001	Refreshment and Meals	500,000	-
22021002	Honorarium and Sitting Allowance Payments	900,000	-
22021004	Medical Expenses	10,000,000	8,000,000
22021006	Postage and Courier Services	800,000	10,000,000
22021057	Casual Workers	29,000,000	35,400,000
<b>052100100114</b>	<b>Gumel General Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>534,227,000</b>	<b>505,650,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>368,227,000</b>	<b>389,200,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>53,308,000</b>	<b>148,417,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>53,308,000</b>	<b>148,417,000</b>
21010101	Salary	50,308,000	145,096,000
21010102	Overtime Payments	3,000,000	3,321,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>314,920,000</b>	<b>240,783,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>314,920,000</b>	<b>240,783,000</b>
21020103	Transport Allowance	1,781,000	30,847,000
21020104	Rent Supplement	851,000	21,270,000
21020105	Meal Subsidy	757,000	-

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020106	Utility Allowance	490,000	-
21020109	Leave Transport Grant	425,000	-
21020113	Hazard / Hardship Allowance	25,000,000	20,000,000
21020119	Call Duty Allowance	25,000,000	20,000,000
21020120	Shift Duty Allowance	17,000,000	14,000,000
21020129	Contract Addition	1,300,000	1,200,000
21020136	Responsibility Allowance	12,000,000	12,000,000
21020137	Medical Allowance	2,670,000	-
21020149	Consolidated Allowance	143,646,000	50,000,000
21020153	Non Clinical Allowance	15,000,000	10,000,000
21020155	Specialist Allowance (Medical Consultant)	45,000,000	42,800,000
21020164	Consequential Increase	24,000,000	18,666,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>166,000,000</b>	<b>116,450,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>166,000,000</b>	<b>116,450,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000</b>	<b>1,550,000</b>
22020102	Local Travel & Transport - Others	1,500,000	1,550,000
<b>220202</b>	<b>Utilities General</b>	<b>2,150,000</b>	<b>50,000</b>
22020201	Electricity Charges	2,000,000	-
22020202	Telephone Charges	150,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>121,700,000</b>	<b>88,060,000</b>
22020301	Office Materials and Consumables	1,200,000	840,000
22020305	Printing of Non-security Documents	4,500,000	4,000,000
22020307	Drugs, Vaccines & Medical Supplies	110,000,000	76,500,000
22020309	Uniforms & Other Clothing	4,300,000	4,800,000
22020317	Reagents Chemicals and Cleansing Materials	1,700,000	1,920,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>18,200,000</b>	<b>13,800,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	1,500,000
22020402	Maintenance of Office Furniture	500,000	400,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020403	Maintenance of Office Building / Residential Quarters	1,000,000	750,000
22020404	Maintenance of Office / IT Equipment	250,000	150,000
22020405	Maintenance of Plants / Generators	7,000,000	5,500,000
22020411	Maintenance of Communication Equipments	250,000	100,000
22020415	Maintenance of Water Facilities	700,000	500,000
22020420	Maintenance of Medical Equipments	2,000,000	1,000,000
22020421	Maintenance of Health Institution Buildings	2,500,000	2,100,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,000,000	1,800,000
<b>220205</b>	<b>Training - General</b>	<b>150,000</b>	<b>130,000</b>
22020501	Local Training	150,000	130,000
<b>220206</b>	<b>Other Services - General</b>	<b>300,000</b>	<b>800,000</b>
22020605	Cleaning and Fumigation Services	150,000	650,000
22020606	Land Use Charges	150,000	150,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>22,000,000</b>	<b>12,060,000</b>
22021001	Refreshment and Meals	1,500,000	1,310,000
22021002	Honorarium and Sitting Allowance Payments	500,000	350,000
22021057	Casual Workers	20,000,000	10,400,000
<b>052100100115</b>	<b>Gwaram Cottage Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>259,431,000</b>	<b>205,261,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>153,331,000</b>	<b>154,761,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>52,265,000</b>	<b>53,706,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>52,265,000</b>	<b>53,706,000</b>
21010101	Salary	52,265,000	53,706,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>101,066,000</b>	<b>101,054,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>101,066,000</b>	<b>101,054,000</b>
21020103	Transport Allowance	1,781,000	69,000
21020104	Rent Supplement	851,000	87,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
21020105	Meal Subsidy	757,000	31,000
21020106	Utility Allowance	490,000	22,000
21020109	Leave Transport Grant	425,000	445,000
21020113	Hazard / Hardship Allowance	6,590,000	7,500,000
21020119	Call Duty Allowance	3,500,000	2,450,000
21020120	Shift Duty Allowance	6,037,000	14,000,000
21020129	Contract Addition	3,000	1,000
21020137	Medical Allowance	2,670,000	150,000
21020149	Consolidated Allowance	69,462,000	67,800,000
21020164	Consequential Increase	8,500,000	8,500,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>106,100,000</b>	<b>50,500,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>106,100,000</b>	<b>50,500,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>675,000</b>	<b>630,000</b>
22020102	Local Travel & Transport - Others	675,000	630,000
<b>220202</b>	<b>Utilities General</b>	<b>2,155,000</b>	<b>4,920,000</b>
22020201	Electricity Charges	2,000,000	4,800,000
22020204	Satellites Broadcasting Access Charges	70,000	70,000
22020205	Water rates & Charges	85,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>64,640,000</b>	<b>30,300,000</b>
22020301	Office Materials and Consumables	1,290,000	600,000
22020305	Printing of Non-security Documents	5,000,000	700,000
22020307	Drugs, Vaccines & Medical Supplies	57,000,000	28,200,000
22020309	Uniforms & Other Clothing	750,000	200,000
22020317	Reagents Chemicals and Cleansing Materials	600,000	600,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,425,000</b>	<b>2,600,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	975,000	700,000
22020405	Maintenance of Plants / Generators	3,150,000	1,000,000
22020420	Maintenance of Medical Equipments	1,300,000	900,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220206</b>	<b>Other Services - General</b>	<b>5,100,000</b>	<b>300,000</b>
22020605	Cleaning and Fumigation Services	5,100,000	300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>12,490,000</b>	<b>4,100,000</b>
22020801	Motor Vehicle Fuel Cost	700,000	100,000
22020803	Plant / Generator Fuel Cost	11,790,000	4,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>15,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	15,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>15,600,000</b>	<b>7,600,000</b>
22021057	Casual Workers	15,600,000	7,600,000
<b>052100100116</b>	<b>Hadejia General Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>904,497,000</b>	<b>917,400,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>712,497,000</b>	<b>733,800,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>222,795,000</b>	<b>254,135,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>222,795,000</b>	<b>254,135,000</b>
21010101	Salary	219,525,000	251,863,000
21010102	Overtime Payments	3,270,000	2,272,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>489,702,000</b>	<b>479,665,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>489,702,000</b>	<b>479,665,000</b>
21020103	Transport Allowance	1,781,000	-
21020104	Rent Supplement	851,000	-
21020105	Meal Subsidy	757,000	-
21020106	Utility Allowance	490,000	-
21020109	Leave Transport Grant	425,000	-
21020113	Hazard / Hardship Allowance	26,730,000	35,000,000
21020119	Call Duty Allowance	30,374,000	30,374,000
21020120	Shift Duty Allowance	41,816,000	41,816,000
21020129	Contract Addition	2,560,000	2,560,000
21020137	Medical Allowance	2,670,000	-



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020146	Arrears of Allowances	5,200,000	3,200,000
21020149	Consolidated Allowance	324,104,000	315,000,000
21020153	Non Clinical Allowance	1,920,000	1,841,000
21020155	Specialist Allowance (Medical Consultant)	13,650,000	13,500,000
21020164	Consequential Increase	36,374,000	36,374,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>192,000,000</b>	<b>183,600,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>192,000,000</b>	<b>183,600,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>1,500,000</b>
22020102	Local Travel & Transport - Others	2,000,000	1,500,000
<b>220202</b>	<b>Utilities General</b>	<b>3,000,000</b>	<b>3,000,000</b>
22020201	Electricity Charges	3,000,000	3,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>144,550,000</b>	<b>142,425,000</b>
22020301	Office Materials and Consumables	950,000	1,000,000
22020305	Printing of Non-security Documents	8,600,000	8,600,000
22020307	Drugs, Vaccines & Medical Supplies	133,000,000	131,300,000
22020317	Reagents Chemicals and Cleansing Materials	2,000,000	1,525,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>11,420,000</b>	<b>8,100,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,200,000	1,200,000
22020402	Maintenance of Office Furniture	370,000	400,000
22020403	Maintenance of Office Building / Residential Quarters	1,350,000	1,000,000
22020405	Maintenance of Plants / Generators	2,000,000	2,500,000
22020406	Other Maintenance Services	2,000,000	-
22020415	Maintenance of Water Facilities	800,000	-
22020420	Maintenance of Medical Equipments	1,000,000	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,700,000	3,000,000
<b>220205</b>	<b>Training - General</b>	<b>200,000</b>	<b>200,000</b>
22020501	Local Training	200,000	200,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220206</b>	<b>Other Services - General</b>	<b>2,000,000</b>	<b>2,300,000</b>
22020605	Cleaning and Fumigation Services	2,000,000	2,300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>6,500,000</b>	<b>4,000,000</b>
22020801	Motor Vehicle Fuel Cost	3,000,000	1,000,000
22020803	Plant / Generator Fuel Cost	3,500,000	3,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>12,000</b>	<b>15,000</b>
22020901	Bank Charges (Other than Interest)	12,000	15,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>22,318,000</b>	<b>22,060,000</b>
22021001	Refreshment and Meals	1,518,000	1,500,000
22021002	Honorarium and Sitting Allowance Payments	700,000	460,000
22021006	Postage and Courier Services	100,000	100,000
22021057	Casual Workers	20,000,000	20,000,000
<b>052100100117</b>	<b>Hadejia Tuberculosis and Leprosy Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>65,858,000</b>	<b>63,766,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>56,258,000</b>	<b>56,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>22,867,000</b>	<b>16,908,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>22,867,000</b>	<b>16,908,000</b>
21010101	Salary	22,867,000	16,908,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>33,391,000</b>	<b>39,592,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>33,391,000</b>	<b>39,592,000</b>
21020103	Transport Allowance	297,000	-
21020104	Rent Supplement	142,000	-
21020105	Meal Subsidy	126,000	-
21020106	Utility Allowance	82,000	-
21020109	Leave Transport Grant	71,000	-
21020113	Hazard / Hardship Allowance	2,800,000	3,400,000
21020119	Call Duty Allowance	1,600,000	1,613,000
21020120	Shift Duty Allowance	2,128,000	2,919,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020137	Medical Allowance	445,000	-
21020149	Consolidated Allowance	22,200,000	25,004,000
21020164	Consequential Increase	3,500,000	6,656,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>9,600,000</b>	<b>7,266,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>9,600,000</b>	<b>7,266,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>900,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	900,000	1,000,000
<b>220202</b>	<b>Utilities General</b>	<b>400,000</b>	<b>100,000</b>
22020201	Electricity Charges	400,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>4,434,000</b>	<b>3,539,000</b>
22020301	Office Materials and Consumables	500,000	500,000
22020305	Printing of Non-security Documents	200,000	200,000
22020307	Drugs, Vaccines & Medical Supplies	3,234,000	2,439,000
22020309	Uniforms & Other Clothing	500,000	400,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,690,000</b>	<b>2,177,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000	250,000
22020402	Maintenance of Office Furniture	200,000	150,000
22020404	Maintenance of Office / IT Equipment	150,000	100,000
22020405	Maintenance of Plants / Generators	1,450,000	1,377,000
22020415	Maintenance of Water Facilities	250,000	-
22020420	Maintenance of Medical Equipments	200,000	200,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	140,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>200,000</b>	<b>100,000</b>
22020501	Local Training	200,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>976,000</b>	<b>350,000</b>
22021001	Refreshment and Meals	100,000	100,000
22021002	Honorarium and Sitting Allowance Payments	76,000	50,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021057	Casual Workers	800,000	200,000
<b>052100100118</b>	<b>Jahun General Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>404,921,000</b>	<b>436,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>271,427,000</b>	<b>303,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>44,472,000</b>	<b>87,327,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>44,472,000</b>	<b>87,327,000</b>
21010101	Salary	44,472,000	87,327,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>226,955,000</b>	<b>215,673,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>226,955,000</b>	<b>215,673,000</b>
21020103	Transport Allowance	1,781,000	-
21020104	Rent Supplement	851,000	-
21020105	Meal Subsidy	757,000	-
21020106	Utility Allowance	490,000	-
21020109	Leave Transport Grant	425,000	-
21020113	Hazard / Hardship Allowance	12,668,000	12,420,000
21020119	Call Duty Allowance	12,546,000	12,300,000
21020120	Shift Duty Allowance	20,196,000	19,800,000
21020129	Contract Addition	715,000	701,000
21020137	Medical Allowance	2,670,000	-
21020149	Consolidated Allowance	156,517,000	153,452,000
21020164	Consequential Increase	17,340,000	17,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>133,494,000</b>	<b>133,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>133,494,000</b>	<b>133,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>561,000</b>	<b>550,000</b>
22020102	Local Travel & Transport - Others	561,000	550,000
<b>220202</b>	<b>Utilities General</b>	<b>753,000</b>	<b>150,000</b>
22020201	Electricity Charges	600,000	-
22020205	Water rates & Charges	153,000	150,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>74,970,000</b>	<b>73,500,000</b>
22020307	Drugs, Vaccines & Medical Supplies	66,912,000	65,600,000
22020309	Uniforms & Other Clothing	612,000	600,000
22020310	Teaching Aids, Laboratory and Instructional Materials	7,446,000	7,300,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>13,821,000</b>	<b>13,550,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	867,000	850,000
22020405	Maintenance of Plants / Generators	8,160,000	8,000,000
22020406	Other Maintenance Services	714,000	700,000
22020420	Maintenance of Medical Equipments	714,000	700,000
22020421	Maintenance of Health Institution Buildings	2,244,000	2,200,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	1,122,000	1,100,000
<b>220205</b>	<b>Training - General</b>	<b>1,173,000</b>	<b>1,150,000</b>
22020501	Local Training	1,173,000	1,150,000
<b>220206</b>	<b>Other Services - General</b>	<b>12,702,000</b>	<b>13,100,000</b>
22020601	Security Services	9,387,000	9,850,000
22020605	Cleaning and Fumigation Services	3,315,000	3,250,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>6,204,000</b>	<b>10,500,000</b>
22020801	Motor Vehicle Fuel Cost	204,000	200,000
22020803	Plant / Generator Fuel Cost	6,000,000	10,300,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>510,000</b>	<b>500,000</b>
22020901	Bank Charges (Other than Interest)	510,000	500,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>22,800,000</b>	<b>20,000,000</b>
22021057	Casual Workers	22,800,000	20,000,000
<b>052100100119</b>	<b>Kafin Hausa (Bulangu) Cottage Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>170,963,000</b>	<b>122,305,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>147,758,000</b>	<b>99,100,000</b>

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>44,740,000</b>	<b>36,608,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>44,740,000</b>	<b>36,608,000</b>
21010101	Salary	42,361,000	34,229,000
21010104	Salary Arrears	2,379,000	2,379,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>103,018,000</b>	<b>62,492,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>103,018,000</b>	<b>62,492,000</b>
21020103	Transport Allowance	1,781,000	-
21020104	Rent Supplement	851,000	-
21020105	Meal Subsidy	757,000	89,000
21020106	Utility Allowance	490,000	25,000
21020109	Leave Transport Grant	425,000	55,000
21020113	Hazard / Hardship Allowance	6,000,000	6,000,000
21020119	Call Duty Allowance	4,000,000	4,000,000
21020120	Shift Duty Allowance	6,000,000	6,000,000
21020137	Medical Allowance	2,670,000	-
21020149	Consolidated Allowance	79,897,000	46,176,000
21020164	Consequential Increase	147,000	147,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>23,205,000</b>	<b>23,205,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>23,205,000</b>	<b>23,205,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>2,000,000</b>
22020102	Local Travel & Transport - Others	2,000,000	2,000,000
<b>220202</b>	<b>Utilities General</b>	<b>384,000</b>	<b>384,000</b>
22020202	Telephone Charges	384,000	384,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>9,801,000</b>	<b>9,801,000</b>
22020301	Office Materials and Consumables	1,000,000	1,000,000
22020307	Drugs, Vaccines & Medical Supplies	8,801,000	8,801,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>720,000</b>	<b>720,000</b>
22020420	Maintenance of Medical Equipments	720,000	720,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220205</b>	<b>Training - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020501	Local Training	1,000,000	1,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,300,000</b>	<b>1,300,000</b>
22020803	Plant / Generator Fuel Cost	1,300,000	1,300,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>8,000,000</b>	<b>8,000,000</b>
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000
22021057	Casual Workers	7,000,000	7,000,000
<b>052100100120</b>	<b>Kafin Hausa General Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>325,671,000</b>	<b>246,400,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>253,871,000</b>	<b>193,900,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>66,269,000</b>	<b>48,865,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>66,269,000</b>	<b>48,865,000</b>
21010101	Salary	66,269,000	48,865,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>187,602,000</b>	<b>145,035,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>187,602,000</b>	<b>145,035,000</b>
21020103	Transport Allowance	1,781,000	-
21020104	Rent Supplement	851,000	-
21020105	Meal Subsidy	757,000	-
21020106	Utility Allowance	490,000	-
21020109	Leave Transport Grant	425,000	-
21020113	Hazard / Hardship Allowance	6,830,000	6,830,000
21020119	Call Duty Allowance	3,400,000	3,400,000
21020120	Shift Duty Allowance	64,370,000	64,370,000
21020129	Contract Addition	287,000	287,000
21020137	Medical Allowance	2,670,000	-
21020146	Arrears of Allowances	2,500,000	2,500,000
21020149	Consolidated Allowance	90,000,000	54,407,000
21020156	Professional Teaching Allowance	3,500,000	3,500,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020164	Consequential Increase	9,741,000	9,741,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>71,800,000</b>	<b>52,500,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>71,800,000</b>	<b>52,500,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>250,000</b>	<b>200,000</b>
22020102	Local Travel & Transport - Others	250,000	200,000
<b>220202</b>	<b>Utilities General</b>	<b>1,400,000</b>	<b>500,000</b>
22020201	Electricity Charges	1,200,000	500,000
22020203	Internet Access Charges	200,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>34,150,000</b>	<b>33,170,000</b>
22020301	Office Materials and Consumables	1,500,000	500,000
22020305	Printing of Non-security Documents	2,000,000	2,000,000
22020307	Drugs, Vaccines & Medical Supplies	30,000,000	30,300,000
22020309	Uniforms & Other Clothing	150,000	70,000
22020317	Reagents Chemicals and Cleansing Materials	500,000	300,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>7,810,000</b>	<b>4,450,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	800,000	1,000,000
22020402	Maintenance of Office Furniture	200,000	200,000
22020403	Maintenance of Office Building / Residential Quarters	800,000	500,000
22020405	Maintenance of Plants / Generators	840,000	750,000
22020406	Other Maintenance Services	2,500,000	1,000,000
22020420	Maintenance of Medical Equipments	1,500,000	1,000,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	1,170,000	-
<b>220205</b>	<b>Training - General</b>	<b>500,000</b>	<b>150,000</b>
22020501	Local Training	500,000	150,000
<b>220206</b>	<b>Other Services - General</b>	<b>1,000,000</b>	<b>-</b>
22020605	Cleaning and Fumigation Services	1,000,000	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>4,000,000</b>	<b>2,450,000</b>



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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020801	Motor Vehicle Fuel Cost	1,000,000	450,000
22020803	Plant / Generator Fuel Cost	3,000,000	2,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>18,000</b>
22020901	Bank Charges (Other than Interest)	50,000	18,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>22,640,000</b>	<b>11,563,000</b>
22021001	Refreshment and Meals	615,000	-
22021002	Honorarium and Sitting Allowance Payments	3,000,000	-
22021006	Postage and Courier Services	25,000	15,000
22021057	Casual Workers	19,000,000	11,548,000
<b>052100100121</b>	<b>Kazaure General Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>637,815,000</b>	<b>568,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>455,815,000</b>	<b>445,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>182,815,000</b>	<b>137,820,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>182,815,000</b>	<b>137,820,000</b>
21010101	Salary	159,963,000	137,820,000
21010102	Overtime Payments	22,852,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>273,000,000</b>	<b>307,180,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>273,000,000</b>	<b>307,180,000</b>
21020103	Transport Allowance	2,076,000	44,082,000
21020104	Rent Supplement	1,233,000	30,399,000
21020105	Meal Subsidy	887,000	131,000
21020106	Utility Allowance	586,000	-
21020109	Leave Transport Grant	617,000	-
21020113	Hazard / Hardship Allowance	-	16,298,000
21020119	Call Duty Allowance	15,544,000	15,544,000
21020120	Shift Duty Allowance	23,541,000	23,541,000
21020129	Contract Addition	489,000	489,000
21020137	Medical Allowance	3,027,000	267,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020149	Consolidated Allowance	190,000,000	153,847,000
21020155	Specialist Allowance (Medical Consultant)	20,000,000	-
21020156	Professional Teaching Allowance	15,000,000	-
21020164	Consequential Increase	-	22,582,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>182,000,000</b>	<b>123,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>182,000,000</b>	<b>123,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>6,000,000</b>	<b>5,000,000</b>
22020102	Local Travel & Transport - Others	6,000,000	5,000,000
<b>220202</b>	<b>Utilities General</b>	<b>3,260,000</b>	<b>200,000</b>
22020201	Electricity Charges	3,000,000	-
22020203	Internet Access Charges	150,000	120,000
22020204	Satellites Broadcasting Access Charges	60,000	50,000
22020211	Postal and Courier Payments & Services	50,000	30,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>102,300,000</b>	<b>60,409,000</b>
22020301	Office Materials and Consumables	1,000,000	700,000
22020305	Printing of Non-security Documents	10,000,000	7,000,000
22020307	Drugs, Vaccines & Medical Supplies	80,000,000	50,000,000
22020309	Uniforms & Other Clothing	300,000	250,000
22020317	Reagents Chemicals and Cleansing Materials	11,000,000	2,459,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>23,340,000</b>	<b>23,871,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000	500,000
22020402	Maintenance of Office Furniture	500,000	300,000
22020403	Maintenance of Office Building / Residential Quarters	700,000	499,000
22020404	Maintenance of Office / IT Equipment	4,000,000	3,000,000
22020405	Maintenance of Plants / Generators	5,590,000	10,000,000
22020406	Other Maintenance Services	6,000,000	5,000,000
22020410	Maintenance of Street Lightings	1,800,000	978,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020415	Maintenance of Water Facilities	400,000	394,000
22020417	Maintenance of Other Infrastructure	250,000	200,000
22020420	Maintenance of Medical Equipments	3,500,000	3,000,000
<b>220205</b>	<b>Training - General</b>	<b>600,000</b>	<b>500,000</b>
22020501	Local Training	600,000	500,000
<b>220206</b>	<b>Other Services - General</b>	<b>2,500,000</b>	<b>1,620,000</b>
22020601	Security Services	1,000,000	300,000
22020605	Cleaning and Fumigation Services	1,500,000	1,320,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>17,000,000</b>	<b>10,000,000</b>
22020801	Motor Vehicle Fuel Cost	6,000,000	-
22020803	Plant / Generator Fuel Cost	11,000,000	10,000,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>27,000,000</b>	<b>21,400,000</b>
22021001	Refreshment and Meals	2,000,000	1,400,000
22021057	Casual Workers	25,000,000	20,000,000
<b>052100100122</b>	<b>Kazaure Psychiatric Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>44,821,000</b>	<b>43,804,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>38,021,000</b>	<b>37,004,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>16,147,000</b>	<b>9,517,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>16,147,000</b>	<b>9,517,000</b>
21010101	Salary	16,147,000	9,517,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>21,874,000</b>	<b>27,486,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>21,874,000</b>	<b>27,486,000</b>
21020103	Transport Allowance	297,000	320,000
21020104	Rent Supplement	142,000	1,071,000
21020105	Meal Subsidy	126,000	141,000
21020106	Utility Allowance	82,000	103,000
21020108	Peculiar Allowance	536,000	-
21020109	Leave Transport Grant	71,000	536,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020112	Inducement Allowance	56,000	56,000
21020113	Hazard / Hardship Allowance	12,000	12,000
21020120	Shift Duty Allowance	1,420,000	1,310,000
21020129	Contract Addition	-	106,000
21020137	Medical Allowance	445,000	1,000,000
21020149	Consolidated Allowance	8,687,000	12,831,000
21020164	Consequential Increase	10,000,000	10,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>6,800,000</b>	<b>6,800,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>6,800,000</b>	<b>6,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>-</b>	<b>800,000</b>
22020102	Local Travel & Transport - Others	-	800,000
<b>220202</b>	<b>Utilities General</b>	<b>40,000</b>	<b>250,000</b>
22020201	Electricity Charges	40,000	100,000
22020204	Satellites Broadcasting Access Charges	-	50,000
22020205	Water rates & Charges	-	70,000
22020206	Sewage Charges	-	30,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,750,000</b>	<b>3,600,000</b>
22020301	Office Materials and Consumables	-	700,000
22020305	Printing of Non-security Documents	150,000	500,000
22020307	Drugs, Vaccines & Medical Supplies	3,000,000	1,700,000
22020309	Uniforms & Other Clothing	400,000	200,000
22020317	Reagents Chemicals and Cleansing Materials	200,000	500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,150,000</b>	<b>1,500,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000	300,000
22020403	Maintenance of Office Building / Residential Quarters	300,000	400,000
22020404	Maintenance of Office / IT Equipment	-	200,000
22020405	Maintenance of Plants / Generators	450,000	200,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020406	Other Maintenance Services	800,000	400,000
<b>220205</b>	<b>Training - General</b>	<b>600,000</b>	<b>300,000</b>
22020501	Local Training	600,000	300,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>15,000</b>	<b>10,000</b>
22020901	Bank Charges (Other than Interest)	15,000	-
22020904	Other CRF Bank Charges	-	10,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>245,000</b>	<b>340,000</b>
22021006	Postage and Courier Services	50,000	40,000
22021057	Casual Workers	195,000	300,000
<b>052100100123</b>	<b>Ringim General Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>420,427,000</b>	<b>413,400,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>322,827,000</b>	<b>334,800,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>103,482,000</b>	<b>110,308,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>103,482,000</b>	<b>110,308,000</b>
21010101	Salary	103,482,000	110,308,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>219,346,000</b>	<b>224,492,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>219,346,000</b>	<b>224,492,000</b>
21020103	Transport Allowance	1,781,000	-
21020104	Rent Supplement	851,000	-
21020105	Meal Subsidy	757,000	-
21020106	Utility Allowance	490,000	-
21020109	Leave Transport Grant	425,000	-
21020113	Hazard / Hardship Allowance	1,344,000	13,440,000
21020119	Call Duty Allowance	15,001,000	15,001,000
21020120	Shift Duty Allowance	14,580,000	14,580,000
21020129	Contract Addition	418,000	418,000
21020137	Medical Allowance	2,670,000	-
21020149	Consolidated Allowance	158,452,000	158,476,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020155	Specialist Allowance (Medical Consultant)	3,814,000	3,814,000
21020156	Professional Teaching Allowance	572,000	572,000
21020164	Consequential Increase	18,191,000	18,191,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>97,600,000</b>	<b>78,600,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>97,600,000</b>	<b>78,600,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>860,000</b>	<b>700,000</b>
22020102	Local Travel & Transport - Others	860,000	700,000
<b>220202</b>	<b>Utilities General</b>	<b>1,850,000</b>	<b>365,000</b>
22020201	Electricity Charges	1,500,000	150,000
22020204	Satellites Broadcasting Access Charges	100,000	50,000
22020205	Water rates & Charges	120,000	80,000
22020206	Sewage Charges	50,000	35,000
22020210	Other Utility Charges	80,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>75,800,000</b>	<b>69,255,000</b>
22020301	Office Materials and Consumables	200,000	500,000
22020305	Printing of Non-security Documents	3,000,000	2,500,000
22020307	Drugs, Vaccines & Medical Supplies	70,000,000	64,000,000
22020309	Uniforms & Other Clothing	100,000	80,000
22020317	Reagents Chemicals and Cleansing Materials	2,500,000	2,175,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,850,000</b>	<b>3,080,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000	300,000
22020402	Maintenance of Office Furniture	300,000	280,000
22020403	Maintenance of Office Building / Residential Quarters	800,000	590,000
22020405	Maintenance of Plants / Generators	900,000	800,000
22020406	Other Maintenance Services	300,000	270,000
22020410	Maintenance of Street Lightings	250,000	200,000
22020420	Maintenance of Medical Equipments	700,000	640,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220205</b>	<b>Training - General</b>	<b>600,000</b>	<b>500,000</b>
22020501	Local Training	600,000	500,000
<b>220206</b>	<b>Other Services - General</b>	<b>1,500,000</b>	<b>1,300,000</b>
22020605	Cleaning and Fumigation Services	1,500,000	1,300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,080,000</b>	<b>850,000</b>
22020801	Motor Vehicle Fuel Cost	400,000	300,000
22020803	Plant / Generator Fuel Cost	600,000	500,000
22020806	Cooking Gas / Fuel Cost	80,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>12,060,000</b>	<b>2,550,000</b>
22021006	Postage and Courier Services	60,000	50,000
22021057	Casual Workers	12,000,000	2,500,000
<b>052100300100</b>	<b>Primary Health Care Development Agency</b>		
	<b>Recurrent Expenditure</b>	<b>239,150,000</b>	<b>235,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>88,190,000</b>	<b>88,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>30,314,000</b>	<b>26,701,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>30,314,000</b>	<b>26,701,000</b>
21010101	Salary	30,314,000	26,701,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>57,876,000</b>	<b>61,799,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>57,876,000</b>	<b>61,799,000</b>
21020103	Transport Allowance	69,000	69,000
21020104	Rent Supplement	88,000	76,000
21020105	Meal Subsidy	31,000	31,000
21020106	Utility Allowance	21,000	21,000
21020109	Leave Transport Grant	44,000	38,000
21020114	Board Members Allowance	2,520,000	2,520,000
21020119	Call Duty Allowance	1,611,000	3,553,000
21020137	Medical Allowance	89,000	89,000
21020149	Consolidated Allowance	43,239,000	46,881,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020153	Non Clinical Allowance	2,889,000	3,854,000
21020155	Specialist Allowance (Medical Consultant)	-	1,947,000
21020164	Consequential Increase	7,274,000	2,720,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>150,960,000</b>	<b>147,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>150,960,000</b>	<b>147,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>5,750,000</b>	<b>5,750,000</b>
22020102	Local Travel & Transport - Others	5,750,000	5,750,000
<b>220202</b>	<b>Utilities General</b>	<b>560,000</b>	<b>1,100,000</b>
22020203	Internet Access Charges	50,000	500,000
22020204	Satellites Broadcasting Access Charges	500,000	500,000
22020211	Postal and Courier Payments & Services	10,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,550,000</b>	<b>5,550,000</b>
22020301	Office Materials and Consumables	4,000,000	4,000,000
22020303	Newspapers	500,000	500,000
22020305	Printing of Non-security Documents	1,000,000	1,000,000
22020309	Uniforms & Other Clothing	50,000	50,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,700,000</b>	<b>2,700,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	9,800,000	1,800,000
22020402	Maintenance of Office Furniture	200,000	200,000
22020404	Maintenance of Office / IT Equipment	200,000	200,000
22020406	Other Maintenance Services	500,000	500,000
<b>220205</b>	<b>Training - General</b>	<b>2,000,000</b>	<b>2,000,000</b>
22020501	Local Training	2,000,000	2,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>200,000</b>	<b>200,000</b>
22020605	Cleaning and Fumigation Services	200,000	200,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,000,000</b>	<b>2,000,000</b>
22020709	Auditing of Accounts	2,000,000	2,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>3,500,000</b>	<b>3,500,000</b>



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020801	Motor Vehicle Fuel Cost	3,000,000	3,000,000
22020803	Plant / Generator Fuel Cost	500,000	500,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>200,000</b>	<b>200,000</b>
22020901	Bank Charges (Other than Interest)	200,000	200,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>120,500,000</b>	<b>124,000,000</b>
22021001	Refreshment and Meals	2,000,000	2,000,000
22021002	Honorarium and Sitting Allowance Payments	1,500,000	1,500,000
22021045	Institutional Feeding	18,000,000	18,000,000
22021047	Community Engagement, Sensitization & Mobilization Activit	500,000	500,000
22021049	Special Health Programmes & Initiatives	1,000,000	1,000,000
22021054	Zonal Office Operational Expenses	500,000	500,000
22021057	Casual Workers	10f	3,500,000
22021060	Nutrition Activities	2,000,000	2,000,000
22021074	Primary Healthcare (LGA & Wards) Operations	95,000,000	95,000,000
<b>052100300109</b>	<b>Primary Health Care Development LGA Management Offices</b>		
	<b>Recurrent Expenditure</b>	<b>5,502,000,000</b>	<b>5,106,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,502,000,000</b>	<b>5,106,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>1,705,299,000</b>	<b>2,011,840,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,705,299,000</b>	<b>2,011,840,000</b>
21010101	Salary	1,694,299,000	2,000,840,000
21010104	Salary Arrears	11,000,000	11,000,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>3,796,701,000</b>	<b>3,094,160,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>3,796,701,000</b>	<b>3,094,160,000</b>
21020103	Transport Allowance	410,000	-
21020104	Rent Supplement	461,000	-
21020105	Meal Subsidy	181,000	-
21020106	Utility Allowance	125,000	-

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020109	Leave Transport Grant	213,000	-
21020113	Hazard / Hardship Allowance	260,785,000	200,604,000
21020119	Call Duty Allowance	11,050,000	8,500,000
21020120	Shift Duty Allowance	195,650,000	150,500,000
21020129	Contract Addition	577,000	-
21020135	Midwifery Service Scheme	136,150,000	90,100,000
21020137	Medical Allowance	1,341,000	894,000
21020149	Consolidated Allowance	2,838,453,000	2,353,047,000
21020153	Non Clinical Allowance	13,425,000	8,950,000
21020164	Consequential Increase	337,878,000	281,565,000
<b>052110400100</b>	<b>Office of the Provost, College of Nursing Science</b>		
	<b>Recurrent Expenditure</b>	<b>514,537,000</b>	<b>56,000,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>458,037,000</b>	<b>-</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>109,733,000</b>	<b>-</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>109,733,000</b>	<b>-</b>
21010101	Salary	109,733,000	-
<b>2102</b>	<b>ALLOWANCES</b>	<b>348,305,000</b>	<b>-</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>348,305,000</b>	<b>-</b>
21020104	Rent Supplement	15,595,000	-
21020105	Meal Subsidy	64,000	-
21020106	Utility Allowance	46,000	-
21020107	Entertainment	70,000	-
21020108	Peculiar Allowance	4,963,000	-
21020109	Leave Transport Grant	105,000	-
21020113	Hazard / Hardship Allowance	470,000	-
21020114	Board Members Allowance	2,700,000	-
21020116	Academic Allowance	6,000,000	-
21020121	Student / Trainee Allowance	150,000,000	-
21020137	Medical Allowance	6,000,000	-

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020138	Furniture Allowance	20,000,000	-
21020149	Consolidated Allowance	138,752,000	-
21020164	Consequential Increase	3,539,000	-
<b>22</b>	<b>Other Recurrent Cost</b>	<b>56,500,000</b>	<b>56,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>56,500,000</b>	<b>56,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>5,000,000</b>
22020102	Local Travel & Transport - Others	2,000,000	5,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,550,000</b>	<b>3,583,000</b>
22020301	Office Materials and Consumables	1,000,000	3,000,000
22020302	Books	-	50,000
22020303	Newspapers	100,000	100,000
22020305	Printing of Non-security Documents	50,000	50,000
22020317	Reagents Chemicals and Cleansing Materials	400,000	383,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,500,000</b>	<b>1,250,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	150,000
22020402	Maintenance of Office Furniture	200,000	50,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	300,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000
22020410	Maintenance of Street Lightings	200,000	150,000
22020415	Maintenance of Water Facilities	500,000	500,000
<b>220205</b>	<b>Training - General</b>	<b>4,000,000</b>	<b>10,300,000</b>
22020501	Local Training	4,000,000	10,300,000
<b>220206</b>	<b>Other Services - General</b>	<b>25,217,000</b>	<b>20,167,000</b>
22020601	Security Services	7,399,000	7,399,000
22020605	Cleaning and Fumigation Services	10,510,000	5,560,000
22020610	Environmental Services	7,308,000	7,208,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>6,333,000</b>	<b>5,000,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020709	Auditing of Accounts	1,000,000	-
22020710	Research and Documentation	5,333,000	5,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,650,000</b>	<b>2,600,000</b>
22020801	Motor Vehicle Fuel Cost	1,500,000	500,000
22020803	Plant / Generator Fuel Cost	1,000,000	2,000,000
22020807	Lubricants and Other Oils	150,000	100,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>12,150,000</b>	<b>8,000,000</b>
22021001	Refreshment and Meals	500,000	100,000
22021002	Honorarium and Sitting Allowance Payments	1,900,000	948,000
22021003	Publicity and Advertisements	-	40,000
22021006	Postage and Courier Services	50,000	40,000
22021043	Official Presents and Souvenirs	200,000	200,000
22021045	Institutional Feeding	4,000,000	4,000,000
22021057	Casual Workers	1,500,000	2,672,000
22021081	Conferences and Seminars Expenses	4,000,000	-
<b>052110400103</b>	<b>College of Nursing Science Birnin Kudu</b>		
	<b>Recurrent Expenditure</b>	<b>70,500,000</b>	<b>459,200,000</b>
<b>21</b>	<b>Personnel Cost</b>	-	<b>419,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	-	<b>81,773,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	-	<b>81,773,000</b>
21010101	Salary	-	81,773,000
<b>2102</b>	<b>ALLOWANCES</b>	-	<b>337,227,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	-	<b>337,227,000</b>
21020104	Rent Supplement	-	51,737,000
21020105	Meal Subsidy	-	64,000
21020106	Utility Allowance	-	46,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020107	Entertainment	-	70,000
21020108	Peculiar Allowance	-	13,217,000
21020109	Leave Transport Grant	-	105,000
21020113	Hazard / Hardship Allowance	-	470,000
21020114	Board Members Allowance	-	2,700,000
21020116	Academic Allowance	-	900,000
21020121	Student / Trainee Allowance	-	124,406,000
21020129	Contract Addition	-	145,000
21020137	Medical Allowance	-	178,000
21020149	Consolidated Allowance	-	130,074,000
21020164	Consequential Increase	-	13,114,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>70,500,000</b>	<b>40,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>70,500,000</b>	<b>40,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>800,000</b>
22020102	Local Travel & Transport - Others	2,000,000	800,000
<b>220202</b>	<b>Utilities General</b>	<b>100,000</b>	<b>200,000</b>
22020204	Satellites Broadcasting Access Charges	100,000	200,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>35,550,000</b>	<b>24,800,000</b>
22020301	Office Materials and Consumables	3,500,000	1,250,000
22020303	Newspapers	50,000	50,000
22020305	Printing of Non-security Documents	2,000,000	1,500,000
22020310	Teaching Aids, Laboratory and Instructional Materials	10,000,000	9,500,000
22020315	Examinations / Examination Materials	20,000,000	12,500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>8,350,000</b>	<b>1,300,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	800,000
22020403	Maintenance of Office Building / Residential Quarters	6,000,000	100,000
22020404	Maintenance of Office / IT Equipment	200,000	250,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020418	Maintenance of Educational Equipments	50,000	50,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	100,000	100,000
<b>220205</b>	<b>Training - General</b>	<b>3,000,000</b>	<b>1,500,000</b>
22020501	Local Training	3,000,000	1,500,000
<b>220206</b>	<b>Other Services - General</b>	<b>700,000</b>	<b>500,000</b>
22020603	Residential Rent	700,000	500,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>100,000</b>	<b>180,000</b>
22020711	Supervision and Management Fees	100,000	180,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,500,000</b>	<b>720,000</b>
22020801	Motor Vehicle Fuel Cost	2,500,000	720,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>18,200,000</b>	<b>10,200,000</b>
22021001	Refreshment and Meals	1,200,000	1,000,000
22021002	Honorarium and Sitting Allowance Payments	1,500,000	1,000,000
22021003	Publicity and Advertisements	200,000	200,000
22021006	Postage and Courier Services	100,000	100,000
22021008	Subscription to Professional Bodies / National Council Registration	10,400,000	5,500,000
22021057	Casual Workers	4,800,000	2,400,000
<b>052110400104</b>	<b>School of Midwifery Birnin Kudu</b>		
	<b>Recurrent Expenditure</b>	-	<b>34,200,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	-	<b>34,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	-	<b>34,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	<b>800,000</b>
22020102	Local Travel & Transport - Others	-	800,000
<b>220202</b>	<b>Utilities General</b>	-	<b>100,000</b>
22020204	Satellites Broadcasting Access Charges	-	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	-	<b>21,800,000</b>
22020301	Office Materials and Consumables	-	700,000

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22020302	Books	-	125,000
22020303	Newspapers	-	50,000
22020305	Printing of Non-security Documents	-	800,000
22020310	Teaching Aids, Laboratory and Instructional Materials	-	7,000,000
22020315	Examinations / Examination Materials	-	12,500,000
22020317	Reagents Chemicals and Cleansing Materials	-	625,000
<b>220204</b>	<b>Maintenance Services - General</b>	-	<b>1,000,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	500,000
22020402	Maintenance of Office Furniture	-	50,000
22020403	Maintenance of Office Building / Residential Quarters	-	100,000
22020404	Maintenance of Office / IT Equipment	-	100,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	-	250,000
<b>220205</b>	<b>Training - General</b>	-	<b>1,000,000</b>
22020501	Local Training	-	1,000,000
<b>220206</b>	<b>Other Services - General</b>	-	<b>500,000</b>
22020603	Residential Rent	-	500,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	-	<b>700,000</b>
22020801	Motor Vehicle Fuel Cost	-	700,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	-	<b>8,300,000</b>
22021001	Refreshment and Meals	-	900,000
22021002	Honorarium and Sitting Allowance Payments	-	500,000
22021003	Publicity and Advertisements	-	200,000
22021006	Postage and Courier Services	-	100,000
22021008	Subscription to Professional Bodies / National Council Registration	-	4,500,000
22021057	Casual Workers	-	2,100,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>052110400105</b>	<b>College of Nursing Science Hadejia</b>		
	<b>Recurrent Expenditure</b>	<b>28,230,000</b>	<b>27,800,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>28,230,000</b>	<b>27,800,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>28,230,000</b>	<b>27,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>500,000</b>
22020102	Local Travel & Transport - Others	1,000,000	500,000
<b>220202</b>	<b>Utilities General</b>	<b>50,000</b>	-
22020203	Internet Access Charges	50,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>6,400,000</b>	<b>10,020,000</b>
22020301	Office Materials and Consumables	100,000	50,000
22020302	Books	100,000	50,000
22020305	Printing of Non-security Documents	50,000	50,000
22020310	Teaching Aids, Laboratory and Instructional Materials	100,000	50,000
22020315	Examinations / Examination Materials	6,000,000	9,770,000
22020317	Reagents Chemicals and Cleansing Materials	50,000	50,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>300,000</b>	<b>200,000</b>
22020402	Maintenance of Office Furniture	100,000	50,000
22020404	Maintenance of Office / IT Equipment	50,000	50,000
22020418	Maintenance of Educational Equipments	50,000	50,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	100,000	50,000
<b>220205</b>	<b>Training - General</b>	<b>4,000,000</b>	<b>4,000,000</b>
22020501	Local Training	4,000,000	4,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>400,000</b>	<b>400,000</b>
22020603	Residential Rent	400,000	400,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>290,000</b>	<b>150,000</b>
22020711	Supervision and Management Fees	290,000	150,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>900,000</b>	<b>250,000</b>



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020801	Motor Vehicle Fuel Cost	300,000	50,000
22020803	Plant / Generator Fuel Cost	600,000	200,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>20,000</b>	<b>20,000</b>
22020901	Bank Charges (Other than Interest)	20,000	20,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>14,870,000</b>	<b>12,260,000</b>
22021001	Refreshment and Meals	300,000	50,000
22021002	Honorarium and Sitting Allowance Payments	400,000	400,000
22021003	Publicity and Advertisements	50,000	50,000
22021006	Postage and Courier Services	20,000	20,000
22021008	Subscription to Professional Bodies / National Council Registration	6,000,000	4,200,000
22021009	Sporting Activities	100,000	100,000
22021045	Institutional Feeding	2,000,000	1,440,000
22021057	Casual Workers	6,000,000	6,000,000
<b>052110400106</b>	<b>School of Midwifery Babura</b>		
	<b>Recurrent Expenditure</b>	-	<b>33,127,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	-	<b>33,127,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	-	<b>33,127,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	<b>1,200,000</b>
22020102	Local Travel & Transport - Others	-	1,200,000
<b>220202</b>	<b>Utilities General</b>	-	<b>2,460,000</b>
22020201	Electricity Charges	-	600,000
22020202	Telephone Charges	-	360,000
22020203	Internet Access Charges	-	600,000
22020204	Satellites Broadcasting Access Charges	-	300,000
22020205	Water rates & Charges	-	600,000
<b>220203</b>	<b>Materials and Supplies - General</b>	-	<b>7,200,000</b>
22020301	Office Materials and Consumables	-	500,000
22020302	Books	-	400,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020303	Newspapers	-	240,000
22020305	Printing of Non-security Documents	-	360,000
22020310	Teaching Aids, Laboratory and Instructional Materials	-	600,000
22020315	Examinations / Examination Materials	-	4,500,000
22020317	Reagents Chemicals and Cleansing Materials	-	600,000
<b>220204</b>	<b>Maintenance Services - General</b>	-	<b>3,160,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	800,000
22020402	Maintenance of Office Furniture	-	900,000
22020403	Maintenance of Office Building / Residential Quarters	-	500,000
22020404	Maintenance of Office / IT Equipment	-	360,000
22020405	Maintenance of Plants / Generators	-	360,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	-	240,000
<b>220205</b>	<b>Training - General</b>	-	<b>600,000</b>
22020501	Local Training	-	600,000
<b>220206</b>	<b>Other Services - General</b>	-	<b>400,000</b>
22020603	Residential Rent	-	400,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	-	<b>2,520,000</b>
22020801	Motor Vehicle Fuel Cost	-	720,000
22020803	Plant / Generator Fuel Cost	-	1,800,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	-	<b>15,587,000</b>
22021001	Refreshment and Meals	-	180,000
22021002	Honorarium and Sitting Allowance Payments	-	420,000
22021003	Publicity and Advertisements	-	200,000
22021006	Postage and Courier Services	-	70,000
22021008	Subscription to Professional Bodies / National Council Registration	-	500,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021045	Institutional Feeding	-	1,017,000
22021057	Casual Workers	-	13,200,000
<b>052110400107</b>	<b>College of Nursing Science Babura</b>		
	<b>Recurrent Expenditure</b>	<b>61,500,000</b>	<b>30,000,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>61,500,000</b>	<b>30,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>61,500,000</b>	<b>30,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>1,200,000</b>
22020102	Local Travel & Transport - Others	2,000,000	1,200,000
<b>220202</b>	<b>Utilities General</b>	<b>5,560,000</b>	<b>2,160,000</b>
22020201	Electricity Charges	2,560,000	600,000
22020202	Telephone Charges	300,000	360,000
22020203	Internet Access Charges	500,000	300,000
22020204	Satellites Broadcasting Access Charges	800,000	300,000
22020205	Water rates & Charges	1,400,000	600,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>14,200,000</b>	<b>7,240,000</b>
22020301	Office Materials and Consumables	1,200,000	800,000
22020302	Books	800,000	400,000
22020303	Newspapers	100,000	40,000
22020305	Printing of Non-security Documents	600,000	300,000
22020310	Teaching Aids, Laboratory and Instructional Materials	1,200,000	600,000
22020315	Examinations / Examination Materials	9,000,000	4,500,000
22020317	Reagents Chemicals and Cleansing Materials	1,300,000	600,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,500,000</b>	<b>3,080,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	800,000
22020402	Maintenance of Office Furniture	800,000	900,000
22020403	Maintenance of Office Building / Residential Quarters	1,500,000	500,000
22020404	Maintenance of Office / IT Equipment	1,000,000	300,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020405	Maintenance of Plants / Generators	500,000	360,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	200,000	220,000
<b>220205</b>	<b>Training - General</b>	<b>1,780,000</b>	<b>1,000,000</b>
22020501	Local Training	1,780,000	1,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>500,000</b>	<b>600,000</b>
22020603	Residential Rent	500,000	600,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,600,000</b>	<b>2,300,000</b>
22020801	Motor Vehicle Fuel Cost	600,000	700,000
22020803	Plant / Generator Fuel Cost	1,000,000	1,600,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>30,260,000</b>	<b>12,320,000</b>
22021001	Refreshment and Meals	300,000	150,000
22021002	Honorarium and Sitting Allowance Payments	600,000	400,000
22021003	Publicity and Advertisements	300,000	200,000
22021006	Postage and Courier Services	80,000	70,000
22021008	Subscription to Professional Bodies / National Council Registration	2,500,000	500,000
22021045	Institutional Feeding	2,000,000	1,000,000
22021057	Casual Workers	24,480,000	10,000,000
<b>052110600100</b>	<b>College of Health Science and Technology Jahun</b>		
	<b>Recurrent Expenditure</b>	<b>413,676,000</b>	<b>276,774,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>257,500,000</b>	<b>175,274,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>58,369,000</b>	<b>45,531,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>58,369,000</b>	<b>45,531,000</b>
21010101	Salary	58,369,000	45,531,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>199,131,000</b>	<b>129,742,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>199,131,000</b>	<b>129,742,000</b>
21020103	Transport Allowance	-	65,000
21020104	Rent Supplement	38,863,000	29,810,000
21020105	Meal Subsidy	-	40,000
21020106	Utility Allowance	-	20,000
21020108	Peculiar Allowance	11,989,000	-
21020109	Leave Transport Grant	-	60,000
21020114	Board Members Allowance	2,340,000	2,160,000
21020137	Medical Allowance	-	83,000
21020138	Furniture Allowance	24,658,000	-
21020149	Consolidated Allowance	114,574,000	90,082,000
21020164	Consequential Increase	6,706,000	7,422,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>156,176,000</b>	<b>101,500,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>156,176,000</b>	<b>101,500,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000</b>	<b>1,600,000</b>
22020102	Local Travel & Transport - Others	3,000,000	1,600,000
<b>220202</b>	<b>Utilities General</b>	<b>1,836,000</b>	<b>-</b>
22020201	Electricity Charges	150,000	-
22020203	Internet Access Charges	1,560,000	-
22020211	Postal and Courier Payments & Services	126,000	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>35,575,000</b>	<b>27,450,000</b>
22020301	Office Materials and Consumables	820,000	450,000
22020302	Books	750,000	100,000
22020303	Newspapers	624,000	-
22020304	Magazines & Periodicals	500,000	-
22020305	Printing of Non-security Documents	6,581,000	4,100,000
22020309	Uniforms & Other Clothing	6,000,000	5,000,000
22020310	Teaching Aids, Laboratory and Instructional Materials	3,500,000	2,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020315	Examinations / Examination Materials	15,000,000	15,000,000
22020317	Reagents Chemicals and Cleansing Materials	1,800,000	800,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>14,200,000</b>	<b>7,850,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	1,300,000
22020402	Maintenance of Office Furniture	2,000,000	1,100,000
22020403	Maintenance of Office Building / Residential Quarters	1,200,000	250,000
22020404	Maintenance of Office / IT Equipment	1,000,000	1,000,000
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000
22020406	Other Maintenance Services	2,500,000	2,000,000
22020421	Maintenance of Health Institution Buildings	3,000,000	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	1,500,000	1,200,000
<b>220205</b>	<b>Training - General</b>	<b>2,000,000</b>	<b>1,000,000</b>
22020501	Local Training	2,000,000	1,000,000
<b>220206</b>	<b>Other Services - General</b>	<b>7,000,000</b>	<b>3,000,000</b>
22020603	Residential Rent	5,000,000	3,000,000
22020610	Environmental Services	2,000,000	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>5,750,000</b>	<b>-</b>
22020709	Auditing of Accounts	1,600,000	-
22020710	Research and Documentation	1,950,000	-
22020711	Supervision and Management Fees	2,200,000	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>3,000,000</b>	<b>2,300,000</b>
22020801	Motor Vehicle Fuel Cost	2,000,000	1,300,000
22020803	Plant / Generator Fuel Cost	1,000,000	1,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>600,000</b>	<b>200,000</b>
22020901	Bank Charges (Other than Interest)	600,000	200,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>83,215,000</b>	<b>58,100,000</b>
22021001	Refreshment and Meals	2,000,000	1,000,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021002	Honorarium and Sitting Allowance Payments	5,000,000	5,000,000
22021003	Publicity and Advertisements	700,000	-
22021006	Postage and Courier Services	150,000	-
22021007	Welfare Packages	150,000	-
22021008	Subscription to Professional Bodies / National Council Registration	14,505,000	10,000,000
22021009	Sporting Activities	500,000	-
22021044	Committees and Commissions	500,000	100,000
22021045	Institutional Feeding	56,000,000	35,000,000
22021050	Official Ceremonies and Celebrations	500,000	-
22021057	Casual Workers	10†	7,000,000
22021068	Governing Council Expenses	1,710,000	-
22021073	Guidance & Counselling Activities	800,000	-
22021075	Extra-curricula Activities (Quiz, Debates, etc)	700,000	-
<b>052111600100</b>	<b>Rasheed Shekoni Specialist Hospital</b>		
	<b>Recurrent Expenditure</b>	<b>1,256,106,000</b>	<b>954,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,040,800,000</b>	<b>780,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>299,244,000</b>	<b>79,936,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>299,244,000</b>	<b>79,936,000</b>
21010101	Salary	299,244,000	79,936,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>741,556,000</b>	<b>700,564,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>741,556,000</b>	<b>700,564,000</b>
21020103	Transport Allowance	1,875,000	227,000
21020104	Rent Supplement	2,710,000	299,000
21020105	Meal Subsidy	826,000	100,000
21020106	Utility Allowance	620,000	75,000
21020107	Entertainment	674,000	674,000
21020109	Leave Transport Grant	1,355,000	150,000
21020112	Inducement Allowance	100,000	100,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020113	Hazard / Hardship Allowance	36,564,000	36,681,000
21020114	Board Members Allowance	900,000	900,000
21020117	Domestic Staff Allowance	936,000	936,000
21020118	Personal Assistant Allowance	312,000	312,000
21020119	Call Duty Allowance	94,216,000	92,047,000
21020120	Shift Duty Allowance	36,201,000	35,788,000
21020122	Motor Vehicle Maintenance Allowance	299,000	299,000
21020124	Newspaper Allowance	192,000	192,000
21020129	Contract Addition	8,035,000	8,203,000
21020130	Locum / Visiting Lecturers	15,000,000	15,000,000
21020136	Responsibility Allowance	160,000	160,000
21020137	Medical Allowance	2,225,000	267,000
21020149	Consolidated Allowance	439,786,000	416,806,000
21020155	Specialist Allowance (Medical Consultant)	23,866,000	19,909,000
21020163	Medical Staff Teaching Allowance	27,966,000	24,271,000
21020164	Consequential Increase	46,739,000	47,167,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>215,306,000</b>	<b>174,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>214,806,000</b>	<b>173,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>750,000</b>
22020102	Local Travel & Transport - Others	1,000,000	750,000
<b>220202</b>	<b>Utilities General</b>	<b>1,060,000</b>	<b>1,154,000</b>
22020201	Electricity Charges	300,000	300,000
22020203	Internet Access Charges	150,000	284,000
22020204	Satellites Broadcasting Access Charges	150,000	210,000
22020205	Water rates & Charges	360,000	260,000
22020206	Sewage Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>107,650,000</b>	<b>54,712,000</b>
22020301	Office Materials and Consumables	800,000	1,200,000
22020303	Newspapers	100,000	120,000



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020305	Printing of Non-security Documents	6,000,000	4,890,000
22020307	Drugs, Vaccines & Medical Supplies	100,000,000	48,022,000
22020309	Uniforms & Other Clothing	150,000	180,000
22020317	Reagents Chemicals and Cleansing Materials	600,000	300,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,600,000</b>	<b>9,149,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	500,000
22020402	Maintenance of Office Furniture	150,000	230,000
22020403	Maintenance of Office Building / Residential Quarters	1,500,000	4,400,000
22020404	Maintenance of Office / IT Equipment	150,000	150,000
22020405	Maintenance of Plants / Generators	500,000	1,901,000
22020406	Other Maintenance Services	250,000	318,000
22020410	Maintenance of Street Lightings	350,000	450,000
22020415	Maintenance of Water Facilities	900,000	200,000
22020420	Maintenance of Medical Equipments	800,000	1,000,000
<b>220205</b>	<b>Training - General</b>	<b>500,000</b>	<b>500,000</b>
22020501	Local Training	500,000	500,000
<b>220206</b>	<b>Other Services - General</b>	<b>36,296,000</b>	<b>36,297,000</b>
22020601	Security Services	17,500,000	17,501,000
22020605	Cleaning and Fumigation Services	18,796,000	18,796,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>1,000,000</b>	<b>1,700,000</b>
22020709	Auditing of Accounts	1,000,000	1,700,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>12,700,000</b>	<b>22,990,000</b>
22020801	Motor Vehicle Fuel Cost	2,000,000	1,990,000
22020803	Plant / Generator Fuel Cost	10,000,000	19,900,000
22020806	Cooking Gas / Fuel Cost	200,000	400,000
22020807	Lubricants and Other Oils	500,000	700,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>150,000</b>	<b>3,900,000</b>

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22020901	Bank Charges (Other than Interest)	150,000	3,900,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>48,850,000</b>	<b>41,848,000</b>
22021001	Refreshment and Meals	600,000	870,000
22021002	Honorarium and Sitting Allowance Payments	3,500,000	2,400,000
22021003	Publicity and Advertisements	250,000	500,000
22021006	Postage and Courier Services	300,000	120,000
22021043	Official Presents and Souvenirs	200,000	200,000
22021044	Committees and Commissions	2,000,000	2,000,000
22021045	Institutional Feeding	10,000,000	3,058,000
22021057	Casual Workers	32,000,000	32,700,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>500,000</b>	<b>1,000,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>500,000</b>	<b>1,000,000</b>
22040103	Grants to Local Governments – Recurrent	500,000	500,000
22040109	Grants to Communities and NGOs	-	500,000
<b>052300100100</b>	<b>Ministry of Information Youths, Sports and Culture</b>		
	<b>Recurrent Expenditure</b>	<b>144,600,000</b>	<b>141,560,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>95,100,000</b>	<b>94,190,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>47,932,000</b>	<b>43,060,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>47,932,000</b>	<b>43,060,000</b>
21010101	Salary	47,932,000	43,060,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>47,168,000</b>	<b>51,131,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>47,168,000</b>	<b>51,131,000</b>
21020103	Transport Allowance	9,276,000	6,788,000
21020104	Rent Supplement	9,586,000	8,612,000
21020105	Meal Subsidy	4,023,000	2,954,000
21020106	Utility Allowance	2,832,000	2,131,000
21020107	Entertainment	115,000	158,000
21020109	Leave Transport Grant	4,793,000	4,306,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020113	Hazard / Hardship Allowance	661,000	603,000
21020117	Domestic Staff Allowance	2,880,000	4,320,000
21020136	Responsibility Allowance	718,000	480,000
21020137	Medical Allowance	12,284,000	8,635,000
21020145	Weigh-in Allowance	-	12,143,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>49,500,000</b>	<b>47,370,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>48,600,000</b>	<b>46,300,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000</b>	<b>1,700,000</b>
22020102	Local Travel & Transport - Others	3,000,000	1,700,000
<b>220202</b>	<b>Utilities General</b>	<b>200,000</b>	<b>300,000</b>
22020203	Internet Access Charges	100,000	200,000
22020204	Satellites Broadcasting Access Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,600,000</b>	<b>10,780,000</b>
22020301	Office Materials and Consumables	1,500,000	600,000
22020303	Newspapers	100,000	180,000
22020305	Printing of Non-security Documents	2,000,000	10,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>9,400,000</b>	<b>5,000,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	2,500,000
22020404	Maintenance of Office / IT Equipment	200,000	600,000
22020411	Maintenance of Communication Equipments	200,000	400,000
22020422	Maintenance of NYSC Orientation Camp & Sport Center	6,000,000	1,500,000
<b>220205</b>	<b>Training - General</b>	<b>3,000,000</b>	<b>5,000,000</b>
22020501	Local Training	3,000,000	5,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020801	Motor Vehicle Fuel Cost	1,000,000	1,000,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>28,300,000</b>	<b>22,420,000</b>
22021001	Refreshment and Meals	500,000	800,000
22021002	Honorarium and Sitting Allowance Payments	300,000	500,000
22021003	Publicity and Advertisements	15,000,000	11,620,000
22021047	Community Engagement, Sensitization & Mobilization Activit	2,500,000	2,500,000
22021050	Official Ceremonies and Celebrations	8,000,000	5,000,000
22021054	Zonal Office Operational Expenses	2,000,000	2,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>900,000</b>	<b>1,070,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>900,000</b>	<b>1,070,000</b>
22040109	Grants to Communities and NGOs	200,000	470,000
22040113	Assistance and Donations General	700,000	600,000
<b>052300200100</b>	<b>History and Culture Bureau</b>		
	<b>Recurrent Expenditure</b>	<b>35,080,000</b>	<b>36,156,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>20,600,000</b>	<b>26,556,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>7,338,000</b>	<b>6,932,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,338,000</b>	<b>6,932,000</b>
21010101	Salary	7,338,000	6,932,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>13,262,000</b>	<b>19,623,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>13,262,000</b>	<b>19,623,000</b>
21020103	Transport Allowance	1,510,000	1,569,000
21020104	Rent Supplement	1,468,000	1,386,000
21020105	Meal Subsidy	662,000	687,000
21020106	Utility Allowance	467,000	483,000
21020107	Entertainment	32,000	32,000
21020109	Leave Transport Grant	734,000	693,000
21020114	Board Members Allowance	2,188,000	3,240,000
21020117	Domestic Staff Allowance	396,000	396,000
21020136	Responsibility Allowance	240,000	480,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020137	Medical Allowance	1,958,000	2,047,000
21020145	Weigh-in Allowance	3,608,000	8,608,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>14,480,000</b>	<b>9,600,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>14,480,000</b>	<b>9,600,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>580,000</b>
22020102	Local Travel & Transport - Others	1,000,000	580,000
<b>220202</b>	<b>Utilities General</b>	<b>310,000</b>	<b>310,000</b>
22020203	Internet Access Charges	310,000	310,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,720,000</b>	<b>1,780,000</b>
22020301	Office Materials and Consumables	420,000	420,000
22020305	Printing of Non-security Documents	200,000	150,000
22020309	Uniforms & Other Clothing	600,000	410,000
22020319	Artefacts Materials	1,500,000	800,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>400,000</b>	<b>800,000</b>
22020402	Maintenance of Office Furniture	400,000	400,000
22020404	Maintenance of Office / IT Equipment	-	400,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>500,000</b>	<b>400,000</b>
22020709	Auditing of Accounts	500,000	400,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>400,000</b>	<b>400,000</b>
22020801	Motor Vehicle Fuel Cost	400,000	400,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>9,100,000</b>	<b>5,280,000</b>
22021001	Refreshment and Meals	500,000	420,000
22021009	Sporting Activities	600,000	400,000
22021050	Official Ceremonies and Celebrations	8,000,000	4,050,000
22021057	Casual Workers	10†	410,000
<b>052300300100</b>	<b>Jigawa State Television</b>		

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
	<b>Recurrent Expenditure</b>	<b>96,100,000</b>	<b>87,811,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>72,100,000</b>	<b>65,811,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>26,659,000</b>	<b>26,925,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>26,659,000</b>	<b>26,925,000</b>
21010101	Salary	26,659,000	26,925,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>45,441,000</b>	<b>38,886,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>45,441,000</b>	<b>38,886,000</b>
21020103	Transport Allowance	5,053,000	5,137,000
21020104	Rent Supplement	5,332,000	5,385,000
21020105	Meal Subsidy	2,223,000	2,259,000
21020106	Utility Allowance	1,577,000	1,606,000
21020107	Entertainment	16,000	29,000
21020109	Leave Transport Grant	2,666,000	2,693,000
21020114	Board Members Allowance	1,800,000	1,800,000
21020117	Domestic Staff Allowance	360,000	396,000
21020120	Shift Duty Allowance	13,744,000	-
21020136	Responsibility Allowance	240,000	240,000
21020137	Medical Allowance	6,498,000	6,587,000
21020145	Weigh-in Allowance	5,931,000	12,755,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>24,000,000</b>	<b>22,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>24,000,000</b>	<b>22,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020102	Local Travel & Transport - Others	1,000,000	1,000,000
<b>220202</b>	<b>Utilities General</b>	<b>1,150,000</b>	<b>1,150,000</b>
22020203	Internet Access Charges	800,000	800,000
22020204	Satellites Broadcasting Access Charges	350,000	350,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,550,000</b>	<b>1,550,000</b>
22020301	Office Materials and Consumables	800,000	800,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020303	Newspapers	250,000	250,000
22020305	Printing of Non-security Documents	500,000	500,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,650,000</b>	<b>5,650,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	1,500,000
22020402	Maintenance of Office Furniture	100,000	100,000
22020403	Maintenance of Office Building / Residential Quarters	150,000	150,000
22020404	Maintenance of Office / IT Equipment	400,000	400,000
22020405	Maintenance of Plants / Generators	3,000,000	3,000,000
22020411	Maintenance of Communication Equipments	500,000	500,000
<b>220205</b>	<b>Training - General</b>	<b>2,700,000</b>	<b>700,000</b>
22020501	Local Training	2,700,000	700,000
<b>220206</b>	<b>Other Services - General</b>	<b>300,000</b>	<b>300,000</b>
22020603	Residential Rent	300,000	300,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,200,000</b>	<b>2,200,000</b>
22020701	Financial Consulting	500,000	500,000
22020704	Engineering Services	200,000	200,000
22020709	Auditing of Accounts	1,500,000	1,500,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>3,250,000</b>	<b>3,250,000</b>
22020801	Motor Vehicle Fuel Cost	1,500,000	1,500,000
22020803	Plant / Generator Fuel Cost	1,750,000	1,750,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>6,100,000</b>	<b>6,100,000</b>
22021001	Refreshment and Meals	500,000	500,000
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000
22021003	Publicity and Advertisements	2,500,000	2,500,000
22021006	Postage and Courier Services	200,000	200,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021008	Subscription to Professional Bodies / National Council Registration	2,000,000	2,000,000
22021043	Official Presents and Souvenirs	400,000	400,000
<b>052300400100</b>	<b>Jigawa State Broadcasting Corporation (Radio)</b>		
	<b>Recurrent Expenditure</b>	<b>139,673,000</b>	<b>130,500,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>107,929,000</b>	<b>100,500,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>40,747,000</b>	<b>36,461,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>40,747,000</b>	<b>36,461,000</b>
21010101	Salary	40,747,000	36,461,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>67,182,000</b>	<b>64,039,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>67,182,000</b>	<b>64,039,000</b>
21020103	Transport Allowance	6,973,000	5,915,000
21020104	Rent Supplement	8,149,000	7,292,000
21020105	Meal Subsidy	3,052,000	2,597,000
21020106	Utility Allowance	2,169,000	1,866,000
21020107	Entertainment	106,000	86,000
21020109	Leave Transport Grant	4,075,000	3,646,000
21020112	Inducement Allowance	2,950,000	2,950,000
21020113	Hazard / Hardship Allowance	-	51,000
21020114	Board Members Allowance	-	1,800,000
21020117	Domestic Staff Allowance	2,196,000	1,836,000
21020120	Shift Duty Allowance	17,943,000	17,943,000
21020136	Responsibility Allowance	720,000	720,000
21020137	Medical Allowance	8,991,000	7,477,000
21020145	Weigh-in Allowance	9,858,000	9,859,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>31,744,000</b>	<b>30,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>31,344,000</b>	<b>29,600,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,500,000</b>	<b>2,500,000</b>
22020101	Local Travel & Transport - Training	1,000,000	1,000,000



**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22020102	Local Travel & Transport - Others	1,500,000	1,500,000
<b>220202</b>	<b>Utilities General</b>	<b>1,700,000</b>	<b>1,700,000</b>
22020201	Electricity Charges	1,000,000	1,000,000
22020202	Telephone Charges	100,000	100,000
22020203	Internet Access Charges	200,000	200,000
22020204	Satellites Broadcasting Access Charges	250,000	250,000
22020206	Sewage Charges	50,000	50,000
22020210	Other Utility Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,150,000</b>	<b>1,150,000</b>
22020301	Office Materials and Consumables	700,000	700,000
22020303	Newspapers	200,000	200,000
22020305	Printing of Non-security Documents	250,000	250,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>20,600,000</b>	<b>15,400,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,400,000	2,200,000
22020402	Maintenance of Office Furniture	500,000	500,000
22020403	Maintenance of Office Building / Residential Quarters	200,000	200,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000
22020405	Maintenance of Plants / Generators	12,000,000	10,000,000
22020411	Maintenance of Communication Equipments	5,000,000	2,000,000
<b>220205</b>	<b>Training - General</b>	<b>250,000</b>	<b>250,000</b>
22020501	Local Training	250,000	250,000
<b>220206</b>	<b>Other Services - General</b>	<b>188,000</b>	<b>188,000</b>
22020608	Rental of Plants, Equipments & Machinaries	188,000	188,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>350,000</b>	<b>350,000</b>
22020701	Financial Consulting	200,000	200,000
22020709	Auditing of Accounts	100,000	100,000
22020710	Research and Documentation	50,000	50,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>100,000</b>
22020901	Bank Charges (Other than Interest)	100,000	100,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>4,506,000</b>	<b>7,962,000</b>
22021001	Refreshment and Meals	500,000	500,000
22021002	Honorarium and Sitting Allowance Payments	1,056,000	1,056,000
22021003	Publicity and Advertisements	750,000	750,000
22021008	Subscription to Professional Bodies / National Council Registration	2,000,000	2,000,000
22021047	Community Engagement, Sensitization & Mobilization Activit	200,000	200,000
22021057	Casual Workers	10†	3,456,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>400,000</b>	<b>400,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>400,000</b>	<b>400,000</b>
22040101	Grants to other State Governments – Recurrent	150,000	150,000
22040109	Grants to Communities and NGOs	250,000	250,000
<b>052300500100</b>	<b>Jigawa State Printing Press</b>		
	<b>Recurrent Expenditure</b>	<b>5,050,000</b>	<b>7,200,000</b>
<b>22</b>	<b>Other Recurrent Cost</b>	<b>5,050,000</b>	<b>7,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>5,050,000</b>	<b>7,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000</b>	<b>100,000</b>
22020102	Local Travel & Transport - Others	500,000	100,000
<b>220202</b>	<b>Utilities General</b>	<b>500,000</b>	<b>50,000</b>
22020204	Satellites Broadcasting Access Charges	500,000	50,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>650,000</b>	<b>500,000</b>
22020301	Office Materials and Consumables	200,000	200,000
22020303	Newspapers	50,000	-
22020305	Printing of Non-security Documents	200,000	100,000
22020317	Reagents Chemicals and Cleansing Materials	200,000	200,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,900,000</b>	<b>2,000,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22020401	Maintenance of Motor Vehicles / Transport Equipment	800,000	920,000
22020402	Maintenance of Office Furniture	-	250,000
22020403	Maintenance of Office Building / Residential Quarters	-	250,000
22020404	Maintenance of Office / IT Equipment	100,000	80,000
22020405	Maintenance of Plants / Generators	1,000,000	500,000
<b>220205</b>	<b>Training - General</b>	<b>200,000</b>	<b>350,000</b>
22020501	Local Training	200,000	350,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>300,000</b>	<b>520,000</b>
22020801	Motor Vehicle Fuel Cost	300,000	250,000
22020803	Plant / Generator Fuel Cost	-	270,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>100,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	100,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>900,000</b>	<b>3,630,000</b>
22021001	Refreshment and Meals	200,000	200,000
22021002	Honorarium and Sitting Allowance Payments	200,000	250,000
22021003	Publicity and Advertisements	500,000	200,000
22021008	Subscription to Professional Bodies / National Council Registration	-	680,000
22021057	Casual Workers	10†	2,300,000
<b>052300700100</b>	<b>Jigawa State Sports Council</b>		
	<b>Recurrent Expenditure</b>	<b>246,246,000</b>	<b>246,877,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>109,000,000</b>	<b>106,877,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>29,124,000</b>	<b>23,075,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>29,124,000</b>	<b>23,075,000</b>
21010101	Salary	29,124,000	23,075,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>79,876,000</b>	<b>83,802,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>79,876,000</b>	<b>83,802,000</b>

**Jigawa State Government of Nigeria**  
**Estimates Details**  
**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
21020103	Transport Allowance	6,935,000	5,505,000
21020104	Rent Supplement	5,825,000	4,615,000
21020105	Meal Subsidy	3,011,000	2,399,000
21020106	Utility Allowance	2,059,000	1,649,000
21020109	Leave Transport Grant	2,912,000	2,308,000
21020113	Hazard / Hardship Allowance	129,000	129,000
21020114	Board Members Allowance	3,960,000	3,960,000
21020127	Players Monthly Allowance	43,600,000	53,760,000
21020137	Medical Allowance	9,525,000	7,477,000
21020172	Other Sporting (indigenous Athletes) Allowance	1,920,000	2,000,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>137,246,000</b>	<b>140,000,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>137,246,000</b>	<b>140,000,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000</b>	<b>500,000</b>
22020102	Local Travel & Transport - Others	500,000	500,000
<b>220202</b>	<b>Utilities General</b>	<b>46,000</b>	<b>46,000</b>
22020211	Postal and Courier Payments & Services	46,000	46,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000</b>	<b>1,000,000</b>
22020301	Office Materials and Consumables	1,000,000	1,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,980,000</b>	<b>1,980,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	500,000
22020402	Maintenance of Office Furniture	200,000	200,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000
22020404	Maintenance of Office / IT Equipment	780,000	780,000
<b>220205</b>	<b>Training - General</b>	<b>350,000</b>	<b>500,000</b>
22020501	Local Training	350,000	500,000
<b>220206</b>	<b>Other Services - General</b>	<b>350,000</b>	<b>350,000</b>
22020603	Residential Rent	350,000	350,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220209</b>	<b>Financial Charges - General</b>	<b>120,000</b>	<b>120,000</b>
22020901	Bank Charges (Other than Interest)	120,000	120,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>132,900,000</b>	<b>135,504,000</b>
22021001	Refreshment and Meals	400,000	400,000
22021009	Sporting Activities	130,000,000	130,000,000
22021050	Official Ceremonies and Celebrations	2,500,000	2,500,000
22021057	Casual Workers	10†	2,604,000
<b>053500100100</b>	<b>Ministry of Environment</b>		
	<b>Recurrent Expenditure</b>	<b>129,550,000</b>	<b>125,200,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>116,350,000</b>	<b>115,000,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>58,308,000</b>	<b>56,956,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>58,308,000</b>	<b>56,956,000</b>
21010101	Salary	58,308,000	56,956,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>58,042,000</b>	<b>58,044,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>58,042,000</b>	<b>58,044,000</b>
21020103	Transport Allowance	12,077,000	11,924,000
21020104	Rent Supplement	11,662,000	11,391,000
21020105	Meal Subsidy	5,272,000	5,197,000
21020106	Utility Allowance	3,681,000	3,598,000
21020107	Entertainment	86,000	67,000
21020109	Leave Transport Grant	5,831,000	5,696,000
21020113	Hazard / Hardship Allowance	-	535,000
21020117	Domestic Staff Allowance	2,160,000	1,800,000
21020120	Shift Duty Allowance	100,000	987,000
21020136	Responsibility Allowance	50,000	240,000
21020137	Medical Allowance	16,023,000	16,023,000
21020164	Consequential Increase	100,000	587,000
21020174	J-Power Forest Allowance	1,000,000	-

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>22</b>	<b>Other Recurrent Cost</b>	<b>13,200,000</b>	<b>10,200,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>13,200,000</b>	<b>10,200,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>1,300,000</b>
22020102	Local Travel & Transport - Others	2,000,000	1,300,000
<b>220202</b>	<b>Utilities General</b>	<b>400,000</b>	<b>600,000</b>
22020203	Internet Access Charges	400,000	600,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,900,000</b>	<b>1,710,000</b>
22020301	Office Materials and Consumables	1,400,000	1,310,000
22020303	Newspapers	200,000	100,000
22020305	Printing of Non-security Documents	300,000	300,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,600,000</b>	<b>1,340,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	900,000	850,000
22020402	Maintenance of Office Furniture	100,000	150,000
22020403	Maintenance of Office Building / Residential Quarters	400,000	100,000
22020404	Maintenance of Office / IT Equipment	300,000	130,000
22020405	Maintenance of Plants / Generators	500,000	50,000
22020406	Other Maintenance Services	400,000	60,000
<b>220205</b>	<b>Training - General</b>	<b>100,000</b>	<b>200,000</b>
22020501	Local Training	100,000	200,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,950,000</b>	<b>1,250,000</b>
22020801	Motor Vehicle Fuel Cost	950,000	750,000
22020802	Other Transport Equipment Fuel Cost	600,000	300,000
22020807	Lubricants and Other Oils	400,000	200,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>300,000</b>	<b>300,000</b>
22020901	Bank Charges (Other than Interest)	300,000	300,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>3,950,000</b>	<b>3,500,000</b>
22021001	Refreshment and Meals	500,000	500,000

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000
22021003	Publicity and Advertisements	450,000	250,000
22021006	Postage and Courier Services	300,000	50,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	200,000	200,000
22021053	National Councils Meetings	2,000,000	2,000,000
<b>053501600100</b>	<b>Jigawa State Environmental Protection Agency (JISEPA)</b>		
	<b>Recurrent Expenditure</b>	<b>457,007,000</b>	<b>463,400,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>421,007,000</b>	<b>425,400,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>195,244,000</b>	<b>179,546,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>195,244,000</b>	<b>179,546,000</b>
21010101	Salary	195,244,000	172,870,000
21010102	Overtime Payments	-	6,676,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>225,762,000</b>	<b>245,854,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>225,762,000</b>	<b>245,854,000</b>
21020103	Transport Allowance	1,287,000	568,000
21020104	Rent Supplement	862,000	525,000
21020105	Meal Subsidy	548,000	243,000
21020106	Utility Allowance	364,000	164,000
21020107	Entertainment	16,000	16,000
21020109	Leave Transport Grant	431,000	262,000
21020113	Hazard / Hardship Allowance	20,000,000	53,890,000
21020114	Board Members Allowance	1,080,000	1,080,000
21020117	Domestic Staff Allowance	36,000	36,000
21020136	Responsibility Allowance	240,000	240,000
21020137	Medical Allowance	1,869,000	801,000
21020149	Consolidated Allowance	155,128,000	146,128,000
21020164	Consequential Increase	43,900,000	41,900,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>36,000,000</b>	<b>38,000,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>35,800,000</b>	<b>37,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000</b>	<b>1,500,000</b>
22020102	Local Travel & Transport - Others	3,000,000	1,500,000
<b>220202</b>	<b>Utilities General</b>	<b>500,000</b>	<b>400,000</b>
22020201	Electricity Charges	400,000	300,000
22020203	Internet Access Charges	100,000	100,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,100,000</b>	<b>930,000</b>
22020301	Office Materials and Consumables	100,000	100,000
22020305	Printing of Non-security Documents	300,000	200,000
22020309	Uniforms & Other Clothing	400,000	380,000
22020317	Reagents Chemicals and Cleansing Materials	300,000	250,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,250,000</b>	<b>5,000,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	3,000,000
22020402	Maintenance of Office Furniture	450,000	400,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000
22020404	Maintenance of Office / IT Equipment	500,000	300,000
22020405	Maintenance of Plants / Generators	500,000	500,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	300,000	300,000
<b>220205</b>	<b>Training - General</b>	<b>1,500,000</b>	<b>1,100,000</b>
22020501	Local Training	1,500,000	1,100,000
<b>220206</b>	<b>Other Services - General</b>	<b>15,000,000</b>	<b>15,000,000</b>
22020610	Environmental Services	15,000,000	15,000,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>300,000</b>	<b>300,000</b>
22020709	Auditing of Accounts	300,000	300,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>7,000,000</b>	<b>4,800,000</b>
22020801	Motor Vehicle Fuel Cost	6,500,000	4,300,000
22020807	Lubricants and Other Oils	500,000	500,000



# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>220209</b>	<b>Financial Charges - General</b>	<b>50,000</b>	<b>50,000</b>
22020901	Bank Charges (Other than Interest)	50,000	50,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>2,100,000</b>	<b>8,720,000</b>
22021001	Refreshment and Meals	300,000	300,000
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000
22021003	Publicity and Advertisements	1,000,000	1,000,000
22021047	Community Engagement, Sensitization & Mobilization Activit	300,000	300,000
22021057	Casual Workers	10†	6,620,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>200,000</b>	<b>200,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>200,000</b>	<b>200,000</b>
22040109	Grants to Communities and NGOs	200,000	200,000
<b>053505600100</b>	<b>Alternative Energy Agency</b>		
	<b>Recurrent Expenditure</b>	<b>10,600,000</b>	<b>4,986,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>7,000,000</b>	<b>3,186,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>3,486,000</b>	<b>1,579,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,486,000</b>	<b>1,579,000</b>
21010101	Salary	3,486,000	1,579,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>3,514,000</b>	<b>1,607,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>3,514,000</b>	<b>1,607,000</b>
21020103	Transport Allowance	733,000	289,000
21020104	Rent Supplement	697,000	316,000
21020105	Meal Subsidy	320,000	128,000
21020106	Utility Allowance	222,000	93,000
21020109	Leave Transport Grant	349,000	158,000
21020113	Hazard / Hardship Allowance	55,000	53,000
21020136	Responsibility Allowance	159,000	215,000
21020137	Medical Allowance	979,000	356,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>3,600,000</b>	<b>1,800,000</b>

# Jigawa State Government of Nigeria

## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>3,600,000</b>	<b>1,800,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>400,000</b>	<b>300,000</b>
22020102	Local Travel & Transport - Others	400,000	300,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,300,000</b>	<b>500,000</b>
22020301	Office Materials and Consumables	1,000,000	300,000
22020305	Printing of Non-security Documents	300,000	200,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,180,000</b>	<b>550,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	350,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	180,000	200,000
<b>220205</b>	<b>Training - General</b>	<b>300,000</b>	<b>280,000</b>
22020501	Local Training	300,000	280,000
<b>220209</b>	<b>Financial Charges - General</b>	<b>20,000</b>	<b>20,000</b>
22020901	Bank Charges (Other than Interest)	20,000	20,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>400,000</b>	<b>150,000</b>
22021052	Project Monitoring & Evaluation (M & E) Expenses	400,000	150,000
<b>055100100100</b>	<b>Ministry Of Local Government</b>		
	<b>Recurrent Expenditure</b>	<b>346,300,000</b>	<b>242,600,000</b>
<b>21</b>	<b>Personnel Cost</b>	<b>59,300,000</b>	<b>52,200,000</b>
<b>2101</b>	<b>SALARIES AND WAGES</b>	<b>28,963,000</b>	<b>24,428,000</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>28,963,000</b>	<b>24,428,000</b>
21010101	Salary	28,963,000	24,428,000
<b>2102</b>	<b>ALLOWANCES</b>	<b>30,337,000</b>	<b>27,772,000</b>
<b>210201</b>	<b>Regular / Non-Regular Allowances</b>	<b>30,337,000</b>	<b>27,772,000</b>
21020103	Transport Allowance	4,675,000	4,859,000
21020104	Rent Supplement	5,793,000	4,886,000
21020105	Meal Subsidy	2,033,000	2,100,000
21020106	Utility Allowance	1,478,000	1,471,000

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## Estimates Details

### Recurrent Expenditure Estimates

Code	Item Description	HoA Estimates 2024	Approved Estimates 2023
21020107	Entertainment	165,000	106,000
21020109	Leave Transport Grant	2,896,000	2,443,000
21020113	Hazard / Hardship Allowance	868,000	789,000
21020117	Domestic Staff Allowance	4,320,000	2,520,000
21020136	Responsibility Allowance	1,320,000	1,200,000
21020137	Medical Allowance	5,875,000	6,498,000
21020153	Non Clinical Allowance	914,000	900,000
<b>22</b>	<b>Other Recurrent Cost</b>	<b>287,000,000</b>	<b>190,400,000</b>
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>286,000,000</b>	<b>189,900,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>25,600,000</b>	<b>20,000,000</b>
22020102	Local Travel & Transport - Others	25,600,000	20,000,000
<b>220202</b>	<b>Utilities General</b>	<b>5,000,000</b>	<b>5,000,000</b>
22020204	Satellites Broadcasting Access Charges	5,000,000	5,000,000
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>15,000,000</b>	<b>15,000,000</b>
22020301	Office Materials and Consumables	10,000,000	10,000,000
22020305	Printing of Non-security Documents	2,000,000	2,000,000
22020307	Drugs, Vaccines & Medical Supplies	1,000,000	1,000,000
22020309	Uniforms & Other Clothing	2,000,000	2,000,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>52,200,000</b>	<b>19,500,000</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	15,000,000	10,000,000
22020402	Maintenance of Office Furniture	8,000,000	5,000,000
22020403	Maintenance of Office Building / Residential Quarters	10,000,000	-
22020404	Maintenance of Office / IT Equipment	8,000,000	4,000,000
22020405	Maintenance of Plants / Generators	200,000	500,000
22020406	Other Maintenance Services	5,000,000	-
22020424	Maintenance of Guest Houses and Lodges	6,000,000	-
<b>220205</b>	<b>Training - General</b>	<b>200,000</b>	<b>500,000</b>

**Jigawa State Government of Nigeria**  
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**Recurrent Expenditure Estimates**

<b>Code</b>	<b>Item Description</b>	<b>HoA Estimates 2024</b>	<b>Approved Estimates 2023</b>
22020501	Local Training	200,000	500,000
<b>220206</b>	<b>Other Services - General</b>	<b>5,000,000</b>	<b>3,000,000</b>
22020601	Security Services	1,000,000	1,000,000
22020603	Residential Rent	1,000,000	1,000,000
22020605	Cleaning and Fumigation Services	3,000,000	1,000,000
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>7,000,000</b>	<b>7,000,000</b>
22020701	Financial Consulting	1,000,000	1,000,000
22020702	Information Technology Consulting	1,000,000	1,000,000
22020709	Auditing of Accounts	5,000,000	5,000,000
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>5,000,000</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost	5,000,000	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>2,200,000</b>	<b>2,000,000</b>
22020901	Bank Charges (Other than Interest)	200,000	-
22020902	Insurance Premium	2,000,000	2,000,000
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>168,800,000</b>	<b>117,900,000</b>
22021001	Refreshment and Meals	34,800,000	20,000,000
22021002	Honorarium and Sitting Allowance Payments	30,000,000	20,000,000
22021003	Publicity and Advertisements	1,000,000	1,000,000
22021004	Medical Expenses	1,000,000	1,000,000
22021008	Subscription to Professional Bodies / National Council Registration	500,000	500,000
22021043	Official Presents and Souvenirs	500,000	500,000
22021050	Official Ceremonies and Celebrations	1,000,000	900,000
22021054	Zonal Office Operational Expenses	90,000,000	67,000,000
22021057	Casual Workers	10,000,000	7,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>1,000,000</b>	<b>500,000</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>1,000,000</b>	<b>500,000</b>
22040109	Grants to Communities and NGOs	1,000,000	500,000